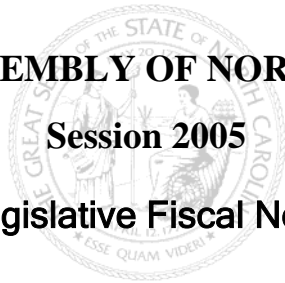


GENERAL ASSEMBLY OF NORTH CAROLINA



Session 2005

Legislative Fiscal Note

BILL NUMBER: House Bill 272 (First Edition)

SHORT TITLE: Sanitary District Set-Off Debt Collection.

SPONSOR(S): Representatives Sherrill and L. Allen

FISCAL IMPACT					
	Yes ()	No (X)	No Estimate Available ()		
	<u>FY 2005-06</u>	<u>FY 2006-07</u>	<u>FY 2007-08</u>	<u>FY 2008-09</u>	<u>FY 2009-10</u>
REVENUES	\$0	\$0	\$0	\$0	\$0
EXPENDITURES	\$0	\$0	\$0	\$0	\$0
POSITIONS (cumulative):	0	0	0	0	0
PRINCIPAL DEPARTMENT(S) & PROGRAM(S) AFFECTED: Department of Revenue					
EFFECTIVE DATE: January 1, 2006					

BILL SUMMARY: As introduced on February 17, 2005 the bill proposed to enacts a new GS 105A-2(6)d to extend to sanitary districts debt set-off collection procedures currently available to counties and cities that would be applicable to income tax refunds determined on or after January 1, 2006. The House committee substitute adopted on March 28, 2005 changes the initial version of the bill to clarify that the sanitary districts added to the set-off statute are those created under Part 2 of Article 2 of GS Chapter 130A and adds to the statute metropolitan sewerage districts created under Article 5 of GS Chapter 162A.

ASSUMPTIONS AND METHODOLOGY: The Department of Revenue is responsible for handling debt set-off, but indicates this legislation presents no fiscal impact on the department.

SOURCES OF DATA: NC Department of Revenue.

TECHNICAL CONSIDERATIONS: None

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DATE: April 11, 2005

Signed Copy Located in the NCGA Principal Clerk's Offices