

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2007

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HOUSE DRH50652-MD-61B (4/9)

Short Title: Withhold Taxes/Undocumented Workers. (Public)

Sponsors: Representatives Harrison and Glazier (Primary Sponsors).

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT TO REQUIRE A PAYER TO WITHHOLD STATE TAXES FROM  
3 COMPENSATION PAID TO AN UNDOCUMENTED WORKER.

4 The General Assembly of North Carolina enacts:

5 SECTION 1. G.S. 105-163.1 reads as rewritten:

6 "§ 105-163.1. Definitions.

7 The following definitions apply in this Article:

8 (1) Compensation. – Consideration a payer pays a nonresident ~~individual~~  
9 ~~or individual, a nonresident entity–entity, or an undocumented worker~~  
10 for personal services performed in this State.

11 (2) Contractor. – ~~Either~~ Any of the following:

12 a. A nonresident individual who performs in this State for  
13 compensation other than wages any personal services in  
14 connection with a performance, an entertainment, an athletic  
15 event, a speech, or the creation of a film, radio, or television  
16 program.

17 b. A nonresident entity that provides for the performance in this  
18 State for compensation of any personal services in connection  
19 with a performance, an entertainment, an athletic event, a  
20 speech, or the creation of a film, radio, or television program.

21 c. An undocumented worker who performs any personal services  
22 in this State for compensation other than wages.

23 ...

24 (12a) Unauthorized worker. – An unauthorized alien as defined in 8 U.S.C. §  
25 1324a(h)(3).

26 ...."

1           **SECTION 2.** This act becomes effective January 1, 2008, and applies to  
2 payments made on or after that date.