

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2009

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SENATE DRS55522-MC-257 (05/05)

Short Title: Additional Payments on Delayed Refunds. (Public)

Sponsors: Senator Berger of Rockingham.

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT TO REQUIRE THE PAYMENT OF ADDITIONAL AMOUNTS FOR CERTAIN  
3 DELAYS OF INCOME TAX REFUNDS.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** Article 9 of Chapter 105 of the General Statutes is amended by  
6 adding a new section to read:

7 "**§ 105-241.24. Additional payments on delayed refunds.**

8 In addition to the interest set forth in G.S. 105-142.21 of this Article, the Secretary shall pay  
9 an amount equally to ten percent (10%) of the refund, subject to a minimum of five dollars  
10 (\$5.00), if the refund is not paid from a date 45 days after the latest of the following dates:

11 (1) The date the final return was filed.

12 (2) The date the final return was due to be filed.

13 (3) The date of the overpayment of a tax levied under Article 4 or Article 8B of  
14 this Chapter, as determined in accordance with section 6611(d), (f), (g), and  
15 (h) of the Code."

16 **SECTION 2.** This act is effective for taxable years beginning on or after January 1,  
17 2009.

