

GENERAL ASSEMBLY OF NORTH CAROLINA
1993 SESSION

CHAPTER 424
SENATE BILL 787

AN ACT TO IMPOSE A PENALTY FOR FAILURE TO COMPLY WITH ESC TAX
REPORTING REQUIREMENTS.

The General Assembly of North Carolina enacts:

Section 1. G.S. 96-9(a)(7) reads as rewritten:

"(7) Effective with the quarter ending September 30, 1992, every employer with 250 or more employees, and every person or organization that, as agent, reports wages on a total of 250 or more employees on behalf of one or more subject employers, shall file that portion of the 'Employer's Quarterly Tax and Wage Report' that contains the name, social security number, and gross wages of each individual in employment on magnetic tapes or diskettes in a format prescribed by the Commission.

For failure of an employer to comply with this subdivision, there shall be added to the amount required to be shown as tax in the reports a penalty of twenty-five dollars (\$25.00). For failure of an agent to comply with this subdivision, the Commission may deny the agent the right to report wages and file reports for the employer for whom the agent filed an improper report for a period of one year following the calendar quarter in which that agent filed the improper report. The Commission may reduce or waive a penalty for good cause shown."

Sec. 2. This act becomes effective September 30, 1995, and applies to Employer's Quarterly Tax and Wage Reports required to be filed on or after the quarter ending September 30, 1995.

In the General Assembly read three times and ratified this the 21st day of July, 1993.

Dennis A. Wicker
President of the Senate

Daniel Blue, Jr.
Speaker of the House of Representatives