

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1997

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SENATE BILL 1292\*

Short Title: Rental Tax Information Sharing.

(Public)

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Sponsors: Senators Reeves; Carrington, Gulley, Kinnaird, Lee, Lucas, and Miller.

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Referred to: Finance.

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May 27, 1998

A BILL TO BE ENTITLED

AN ACT TO AUTHORIZE TAX OFFICIALS TO SHARE TAX INFORMATION TO  
FACILITATE COLLECTION OF VEHICLE RENTAL TAXES.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-259(b) is amended by adding a new subdivision to read:

"(5b) To exchange information regarding the taxes on leased vehicles imposed by G.S. 105-187.5 and Article 50 of this Chapter with a regional public transportation authority or a regional transportation authority created pursuant to Article 26 or Article 27 of Chapter 160A of the General Statutes, when the information is needed to fulfill a duty imposed on the authority or on the Department of Revenue."

Section 2. G.S. 153A-148.1(a) is amended by adding a new subdivision to read:

"(4) To exchange information regarding taxpayers subject to the vehicle rental tax imposed by Article 50 of this Chapter with a regional public transportation authority or a regional transportation authority created pursuant to Article 26 or Article 27 of Chapter 160A of the General Statutes, when the information is needed to fulfill a duty imposed on the authority or on the county."

1           Section 3. This act is effective when it becomes law.