

**Tax Administration
Records Retention Schedule Amendment**

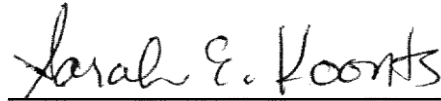
Amending the Tax Administration Records Retention and Disposition Schedule published April 17, 2013.

STANDARD 12. PROGRAM RECORDS: BUSINESS AND OTHER TAX RECORDS

Adding item 3 **Excise Tax Records** as shown on substitute pages 72 and 73.

APPROVAL RECOMMENDED

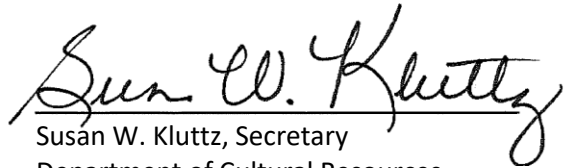
Tax Assessor/Collector/Administrator



Sarah E. Koonts, Director
Division of Archives and Records

APPROVED

Chairman, Bd. County Commissioners



Susan W. Kluttz, Secretary
Department of Cultural Resources

September 3, 2013

County

STANDARD-12. PROGRAM OPERATIONAL RECORDS: BUSINESS AND OTHER TAX RECORDS

Records received and created by county tax offices in order to meet all statutory requirements. Comply with applicable provisions of G.S. §153A-148.1 regarding confidentiality of local tax records that contain information about a taxpayer's income or gross receipts.

STANDARD-12: PROGRAM RECORDS: BUSINESS AND OTHER TAX RECORDS

ITEM #	RECORD SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
1.	ANIMAL LICENSE RECORDS Records concerning the payment of license fees.	Destroy in office after 3 years.*	
2.	BEER AND WINE LICENSE TAX RECORDS Issuance and payment records concerning licenses to sell alcohol.	Destroy in office 3 years after expiration.*	G.S. §105-113.78 G.S. §105-113.88
3.	EXCISE TAX RECORDS Records concerning the assessing and collecting of excise taxes, including land transfer taxes.	Destroy in office after 3 years.*	
4.	GOING-OUT-OF-BUSINESS LICENSES Licenses granted to business to hold going out of business, water and smoke damage, and distress sales.	Destroy in office 1 year after expiration.	G.S. §66-77
5.	HEAVY EQUIPMENT TAX	Destroy in office after 3 years.*	
6.	MOTOR VEHICLE RENTAL TAX	Destroy in office after 3 years.*	
7.	PREPARED FOOD AND BEVERAGE TAX	Destroy in office after 3 years.	G.S. §160A-480.3

*See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTIONS**, page vi.

† See signature page. The agency hereby agrees that it will establish and enforce internal policies setting minimum retention periods for the records that Cultural Resources has scheduled with the disposition instruction "destroy when administrative value ends." Please use the space provided.

STANDARD-12: PROGRAM RECORDS: BUSINESS AND OTHER TAX RECORDS

ITEM #	RECORD SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
8.	PRIVILEGE LICENSE CITATION RECORDS Records documenting citations issued by license inspectors for non-compliance with business license requirements.	Destroy in office after 3 years.	
9.	PRIVILEGE LICENSES Records documenting the county's issuance of business privilege and license renewal notices, receipts, and periodic reports.	Destroy in office 3 years after license expires.	G.S. §105-33 G.S. §105-37.1 G.S. §105-38.1 G.S. §105-40 G.S. §105-105
10.	ROOM OCCUPANCY TAX	Destroy in office after 3 years.	G.S. §160A-480.3

*See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTIONS**, page vi.

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