

GENERAL ASSEMBLY OF NORTH CAROLINA  
1985 SESSION

CHAPTER 431  
HOUSE BILL 1148

AN ACT AUTHORIZING LAKE AUTHORITIES TO OBTAIN REFUNDS OF  
STATE AND LOCAL SALES AND USE TAXES.

The General Assembly of North Carolina enacts:

Section 1. The last sentence of G.S. 105-164.14(c) is amended by inserting between the phrase "Statutes," and the word "sanitary" the phrase "lake authorities created by a board of county commissioners pursuant to an act of the General Assembly,".

Sec. 2. This act is effective upon ratification and applies to sales and use taxes paid on or after January 1, 1985.

In the General Assembly read three times and ratified, this the 20th day of June, 1985.