

GENERAL ASSEMBLY OF NORTH CAROLINA
1985 SESSION

CHAPTER 826
HOUSE BILL 1452

AN ACT MAKING TECHNICAL AMENDMENTS TO THE REVENUE LAWS.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-33(d) is amended by deleting from the first sentence of that subsection the phrase "105-56," and the reference "105-59".

Sec. 2. G.S. 105-33(i) is rewritten to read:

"(i) The tax collector of a county or city shall issue licenses required under this Article by the governing body of the county or city and shall collect the taxes due for these licenses."

Sec. 3. G.S. 105-89(c)(3) is amended by deleting the phrase "dealers to four-wheel" and substituting the phrase "dealers in four-wheel".

Sec. 4. G.S. 105-125 is amended by deleting from the last sentence of the first paragraph of that section the phrase "Internal Revenue Code referred to in G.S. 105-130.3" and substituting the word "Code".

Sec. 5. G.S. 105-130.11 is amended by deleting the phrase "Internal Revenue Code referred to in G.S. 105-130.3" each time it appears in that section and substituting the word "Code".

Sec. 6. G.S. 105-122(d) is amended by changing the colon in the second sentence of that subsection to a period and deleting the remainder of that sentence.

Sec. 7. G.S. 105-144.2(i) is amended by deleting the reference "913(j)(1)(B)" and substituting the reference "911(d)(3)".

Sec. 8. G.S. 105-147(13)c. is repealed.

Sec. 9. G.S. 105-163.1A is amended by deleting the word "secretary" and substituting the word "Secretary".

Sec. 10. G.S. 105-446.3(b) is amended by deleting the reference "20-87(3)" and substituting the reference "20-87(1)".

Sec. 11. G.S. 105-449.22(b) and G.S. 105-449.42A(b) are amended by deleting the word "secretary" each time it appears in those subsections and substituting the word "Secretary".

Sec. 12. G.S. 105-449.2(2) is amended by deleting the words "and licensed".

Sec. 13. Chapter 449 of the 1985 Session Laws is amended by deleting the reference "G.S. 105-164.3(4)" in subdivision (a)(1) of Section 1 of that act and substituting the reference "G.S. 105-164.4(3)".

Sec. 14. This act is effective upon ratification.

In the General Assembly read three times and ratified, this the 30th day of June, 1986.