

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1989

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HOUSE BILL 2334
Committee Substitute Favorable 7/12/90

Short Title: Mail Order Sales Tax Study.

(Public)

Sponsors:

Referred to:

June 6, 1990

1 A BILL TO BE ENTITLED
2 AN ACT TO AUTHORIZE THE REVENUE LAWS STUDY COMMISSION TO
3 STUDY THE CONSTITUTIONALITY OF THE SALES AND USE TAX ON
4 CERTAIN MAIL ORDER SALES, ITS EFFECT ON INTERSTATE TRADE,
5 AND OTHER RELEVANT MATTERS.

6 Whereas, the Legislative Research Commission has been authorized by the
7 1977, 1979, 1981, 1983, 1985, 1987, and 1989 General Assemblies to conduct a study
8 of the revenue laws of North Carolina; and

9 Whereas, since 1977 the committee appointed by the Legislative Research
10 Commission to study the revenue laws has recommended many changes in the revenue
11 laws in the committee's attempt to improve these laws; and

12 Whereas, the Revenue Laws Study Committee has proved to be an excellent
13 forum for both taxpayers and tax administrators to present their complaints with existing
14 law and make suggestions to improve the law; and

15 Whereas, the 1987 General Assembly enacted legislation which authorized
16 the State to collect sales and use taxes from out-of-state retailers who make mail order
17 sales to residents of the State under certain conditions; Now, therefore,
18 The General Assembly of North Carolina enacts:

19 Section 1. The Legislative Research Commission's Revenue Laws Study
20 Committee shall study the constitutionality of the sales and use tax on certain mail order
21 sales, its effect on interstate trade, and other relevant matters.

22 Sec. 2. The Legislative Research Commission may report its findings,
23 together with any suggested legislation, to the 1991 General Assembly.

1 Sec. 3. This act is effective upon ratification.