

**GENERAL ASSEMBLY OF NORTH CAROLINA**

**SESSION 1991**

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**HOUSE BILL 240**

Short Title: Gibsonville Tax Refund Extended.

(Public)

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Sponsors: Representatives Decker; Bowie, Bowman, Jarrell, Jeffus, Lineberry, and Wood.

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Referred to: Finance.

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March 14, 1991

A BILL TO BE ENTITLED

AN ACT TO ALLOW AN EXTENSION OF TIME FOR THE TOWN OF  
GIBSONVILLE TO FILE AN APPLICATION FOR A SALES TAX REFUND.

The General Assembly of North Carolina enacts:

Section 1. Notwithstanding the provisions of G.S. 105-164.14(c) and (d), an application for a sales tax refund filed by the Town of Gibsonville for taxes paid during the fiscal year ending June 30, 1989, that otherwise complies with the requirements of G.S. 105-164.14(c), shall be considered timely if it is filed on or before December 31, 1991.

Sec. 2. This act is effective upon ratification.