

GENERAL ASSEMBLY OF NORTH CAROLINA
1991 SESSION

CHAPTER 524
HOUSE BILL 240

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.

In the General Assembly read three times and ratified this the 3rd day of July, 1991.

James C. Gardner
President of the Senate

Daniel Blue, Jr.
Speaker of the House of Representatives