GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1997

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SENATE BILL 805

Short Title: Ports Authority Sales Tax Refund. (Public)

Sponsors: Senators Rand; Ballantine, Hoyle, Jordan, Perdue, and Soles.

Referred to: Finance.

April 10, 1997

A BILL TO BE ENTITLED

AN ACT TO ALLOW REFUNDS OF SALES AND USE TAX FOR THE STATE PORTS AUTHORITY.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-164.14(c) is amended by adding a new subdivision to read:

"(22) The North Carolina State Ports Authority created in G.S. 143B-452."

Section 2. This act becomes effective July 1, 1996, and applies to taxes paid on or after that date.