

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1999

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HOUSE BILL 854

Short Title: Pitt 1% Sales Tax/Capital.

(Local)

Sponsors: Representative Edwards.

Referred to: Rules, Calendar and Operations of the House.

April 1, 1999

A BILL TO BE ENTITLED

AN ACT TO AUTHORIZE PITT COUNTY TO LEVY A ONE-CENT LOCAL SALES TAX FOR COUNTY AND MUNICIPALITY CAPITAL OUTLAY AND INFRASTRUCTURE IMPROVEMENTS, IF APPROVED BY THE VOTERS OF THE COUNTY.

The General Assembly of North Carolina enacts:

Section 1. This act applies only to Pitt County.

Section 2. Subchapter VIII of Chapter 105 of the General Statutes is amended by adding a new Article to read:

"ARTICLE 44.

"SECOND ONE-CENT (1¢) LOCAL GOVERNMENT SALES AND USE TAX.

"§ 105-515. Short title.

This Article is the Second One-Cent (1¢) Local Government Sales and Use Tax Act.

"§ 105-516. Limitations.

This Article applies only to counties that levy the first one-cent (1¢) sales and use tax under Article 39 of this Chapter or under Chapter 1096 of the 1967 Session Laws, the first one-half cent (1/2¢) local sales and use tax under Article 40 of this Chapter, and the second one-half cent (1/2¢) local sales and use tax under Article 42 of this Chapter.

"§ 105-517. County election on adoption of tax.

