

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2003**

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HOUSE DRH60298-LG-155 (04/16)

Short Title: Study Comparative Tax Burden/Funds. (Public)

Sponsors: Representative McComas.

Referred to:

A BILL TO BE ENTITLED

AN ACT TO PROVIDE FUNDS FOR THE PROPERTY TAX STUDY
COMMISSION TO STUDY THE COMPARATIVE TAX BURDEN BETWEEN
NORTH CAROLINA AND SOUTH CAROLINA.

The General Assembly of North Carolina enacts:

SECTION 1. The Property Tax Study Commission created in Section 3 of S.L. 2001-499 shall study the comparative tax burden on residents of South Carolina and residents of North Carolina. This study shall use Florence, South Carolina, as an example to examine the property tax base and rates that apply to residents of such a city and similar cities in North Carolina. The study shall also include an examination of sales taxes, room occupancy taxes, and other state and local taxes and fees paid by residents of each state. The Commission shall include the results of its study in its report to the 2005 General Assembly.

SECTION 2. There is appropriated from the General Fund to the Legislative Services Commission the sum of five thousand dollars (\$5,000) for the 2003-2004 fiscal year for the expenses of the Property Tax Commission in conducting the study authorized by this act.

SECTION 3. This act becomes effective July 1, 2003.