

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2003**

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HOUSE BILL 1247

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

Sponsors: Representative McComas.

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

April 24, 2003

A BILL TO BE ENTITLED

1 AN ACT TO PROVIDE FUNDS FOR THE PROPERTY TAX STUDY
2 COMMISSION TO STUDY THE COMPARATIVE TAX BURDEN BETWEEN
3 NORTH CAROLINA AND SOUTH CAROLINA.
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5 The General Assembly of North Carolina enacts:

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

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

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