

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2005

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HOUSE DRH30493-MA-210 (5/17)

Short Title: Delay Cigarette Tax Increase by 12 Months. (Public)

Sponsors: Representatives Langdon and Hill (Primary Sponsors).

Referred to:

A BILL TO BE ENTITLED

AN ACT TO DELAY THE IMPLEMENTATION OF THE FIVE-CENT INCREASE
IN THE CIGARETTE TAX ON JULY 1, 2006.

The General Assembly of North Carolina enacts:

SECTION 1. Section 34.1(e) of S.L. 2005-276, reads as rewritten:

"SECTION 34.1.(e) Subsections (d) and (e) of this section are effective when they become law. Subsection (b) of this section becomes effective July 1, ~~2006~~2007. The remainder of this section becomes effective September 1, 2005. If a final judgment by a court of competent jurisdiction declares that G.S. 143-16.6, as enacted by this section, is invalid or unenforceable, then the statute is repealed, and any assignment made under it is void. If, as a result of a final judgment, it is determined that G.S. 143-16.6, as enacted by this section, would subject payments to this State by participating manufacturers under the Master Settlement Agreement, as defined in G.S. 66-290, to a Non-Participating Manufacturer Adjustment under Section IX of that Agreement, then G.S. 143-16.6 is repealed, and any assignment made under it is void."

SECTION 2. This act is effective when it becomes law.