

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2005**

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SENATE BILL 1796

Short Title: Sales Tax Expiration Modification. (Public)

Sponsors: Senators Goodall; Allran, Apodaca, Berger of Rockingham, Bingham, Brown, Forrester, Garwood, Hunt, Jacumin, Pittenger, Presnell, Smith, Stevens, Tillman, and Webster.

Referred to: Finance.

May 24, 2006

A BILL TO BE ENTITLED

1 AN ACT TO SUNSET THE ADDITIONAL ONE-HALF CENT STATE SALES AND
2 USE TAX RATE EARLY.
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4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** Section 34.13(c) of S.L. 2001-424, as amended by Section
6 38.1 of S.L. 2003-284, Section 9.1 of S.L. 2005-144, and Section 33.1 of S.L. 2005-276,
7 reads as rewritten:

8 "**SECTION 34.13.(c)** This section becomes effective October 16, 2001, and applies
9 to sales made on or after that date. This section is repealed effective for sales made on
10 or after ~~July 1, 2007.~~ January 1, 2007. This section does not affect the rights or
11 liabilities of the State, a taxpayer, or another person arising under a statute amended or
12 repealed by this section before the effective date of its amendment or repeal; nor does it
13 affect the right to any refund or credit of a tax that accrued under the amended or
14 repealed statute before the effective date of its amendment or repeal."

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