GENERAL ASSEMBLY OF NORTH CAROLINA 1995 SESSION

CHAPTER 16 SENATE BILL 75

AN ACT TO ALLOW AN EXTENSION OF TIME FOR THE CITY OF RAEFORD TO FILE AN APPLICATION FOR A SALES TAX REFUND.

The General Assembly of North Carolina enacts:

Section 1. Notwithstanding the provisions of G.S. 105-164.14(c) and (d), an application for a sales tax refund filed by the City of Raeford for taxes paid during the fiscal year ending June 30, 1993, that otherwise complies with the requirements of G.S. 105-164.14(c) shall be considered timely if it is filed on or before December 31, 1994.

Sec. 2. This act is effective upon ratification.

In the General Assembly read three times and ratified this the 23rd day of March, 1995.

Dennis A. Wicker President of the Senate

Harold J. Brubaker Speaker of the House of Representatives