

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1999

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HOUSE BILL 1302

Short Title: Charter School Fuel Exemption.

(Public)

Sponsors: Representatives Bonner; Sutton and Yongue.

Referred to: Finance.

April 20, 1999

A BILL TO BE ENTITLED

AN ACT TO EXEMPT FROM TAX MOTOR FUEL SOLD TO CHARTER SCHOOLS.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-228.90(b) reads as rewritten:

"(b) Definitions. – The following definitions apply in this Article:

(1) Reserved.

(2) Charter school board. – A nonprofit corporation that has a charter under G.S. 115C-238.29D to operate a charter school.

(3) City. – A city as defined by G.S. 160A-1(2). The term also includes an urban service district defined by the governing board of a consolidated city-county, as defined by G.S. 160B-2(1).

(4) Code. – The Internal Revenue Code as enacted as of September 1, 1998, including any provisions enacted as of that date which become effective either before or after that date.

(5) County. – Any one of the counties listed in G.S. 153A-10. The term also includes a consolidated city-county as defined by G.S. 160B-2(1).

(6) Reserved.

(7) Electronic Funds Transfer. – A transfer of funds initiated by using an electronic terminal, a telephone, a computer, or magnetic tape to instruct

1 or authorize a financial institution or its agent to credit or debit an
2 account.
3 (~~4~~)(8) Reserved.