

GENERAL ASSEMBLY OF NORTH CAROLINA

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SENATE BILL 1112  
Finance Committee Substitute Adopted 6/14/99  
House Committee Substitute Favorable 6/29/99  
Fourth Edition Engrossed 7/7/99

Short Title: No Sales Tax Fee/Other Changes.

(Public)

Sponsors:

Referred to:

April 15, 1999

A BILL TO BE ENTITLED  
AN ACT TO PROMOTE ELECTRONIC COMMERCE BY REPEALING THE SALES  
TAX REGISTRATION FEE AND TO MAKE OTHER CHANGES TO THE TAX  
LAWS AND RELATED STATUTES.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-164.4(c) reads as rewritten:

"(c) Certificate of Registration. – Before a person may engage in business as a  
retailer or a wholesale merchant, the person must obtain a certificate of registration from  
the Department. To obtain a certificate of registration, a person must register with the  
~~Department and pay fifteen dollars (\$15.00).~~ Department.

A certificate of registration is valid unless it is revoked for failure to comply with the  
provisions of this Article or becomes void. A certificate issued to a retailer becomes void  
if, for a period of 18 months, the retailer files no returns or files returns showing no  
sales."

Section 1.1. G.S. 105-164.6(f) reads as rewritten:

"(f) Before a person may engage in business in this State selling or delivering  
tangible personal property for storage, use, or consumption in this State, the person must

1 obtain a certificate of registration from the Department. To obtain a certificate of  
2 registration, a person must register with the ~~Department and pay fifteen dollars (\$15.00)-~~  
3 Department.

4 A certificate of registration is valid unless it is revoked for failure to comply with the  
5 provisions of this Article or becomes void. A certificate issued to a retailer becomes void  
6 if, for a period of 18 months, the retailer files no returns or files returns showing no  
7 sales."

8 Section 2. G.S. 105-88 reads as rewritten:

9 "**§ 105-88. Loan agencies or brokers- agencies.**

10 (a) Every person, firm, or corporation engaged in any of the following businesses  
11 must pay for the privilege of engaging in that business an annual tax of two hundred fifty  
12 dollars (\$250.00) for each location at which the business is conducted:

13 (1) The ~~the regular~~ business of making loans or lending money, accepting  
14 liens on, or contracts of assignments of, salaries or wages, or any part  
15 thereof, or other security or evidence of debt for repayment of such  
16 loans in installment payment or otherwise, and maintaining in connection  
17 with ~~same any office or other located or established place for the conduct,~~  
18 negotiation, or transaction of such business and/or advertising or soliciting  
19 such business in any manner whatsoever, shall be deemed a loan agency, and  
20 shall apply for and procure from the Secretary of Revenue a State license for  
21 the privilege of transacting or negotiating such business at each office or place  
22 so maintained, and shall pay for such license a tax of seven hundred fifty  
23 dollars (\$750.00)-otherwise.

24 (2) The business of check cashing regulated under Article 22 of Chapter 53  
25 of the General Statutes.

26 (3) The business of pawnbroker regulated under Chapter 91A of the  
27 General Statutes.

28 (b) This section does not apply to banks, industrial banks, trust companies,  
29 savings and loan associations, cooperative credit unions, the business of negotiating loans  
30 on real estate as described in G.S. 105-41, ~~pawnbrokers lending or advancing money on~~  
31 ~~specific articles of personal property,~~ or insurance premium finance companies licensed  
32 under Article 35 of Chapter 58 of the General Statutes. This section applies to those  
33 persons or concerns operating what are commonly known as loan companies or finance  
34 companies and whose business is as hereinbefore described, and those persons, firms, or  
35 corporations pursuing the business of lending money and taking as security for the  
36 payment of the loan and interest an assignment of wages or an assignment of wages with  
37 power of attorney to collect the amount due, or other order or chattel mortgage or bill of  
38 sale upon household or kitchen furniture. No real estate mortgage broker is required to  
39 obtain a privilege license under this section merely because the broker advances the  
40 broker's own funds and takes a security interest in real estate to secure the advances and  
41 when, at the time of the advance, the broker has already made arrangements with others  
42 for the sale or discount of the obligation at a later date and does so sell or discount the  
43 obligation within the period specified in the arrangement or extensions thereof; or when,

1 at the time of the advance the broker intends to sell the obligation to others at a later date  
2 and does, within 12 months from date of initial advance, make arrangements with others  
3 for the sale of the obligation and does sell the obligation within the period specified in the  
4 arrangement or extensions thereof; or because the broker advances the broker's own funds  
5 in temporary financing directly involved in the production of permanent-type loans for  
6 sale to others; and no real estate mortgage broker whose mortgage lending operations are  
7 essentially as described above is required to obtain a privilege license under this section.

8 (c) At the time of making any such loan, the person, or officer of the firm or  
9 corporation making the ~~same, loan,~~ shall give to the borrower in writing in convenient  
10 form a statement showing the amount received by the borrower, the amount to be paid  
11 back by the borrower, ~~and the time in which said the~~ amount is to be paid, and the rate of  
12 interest and discount agreed upon.

13 (d) ~~Any such person, firm, or corporation failing, refusing, or neglecting to pay the~~  
14 ~~tax herein levied shall be guilty of a Class 1 misdemeanor in addition to double the tax~~  
15 ~~due. No such loan shall be~~ A loan is not collectible at law in the courts of this State in  
16 any case where the person making ~~such the~~ loan has failed to pay the tax levied ~~herein,~~  
17 ~~and/or otherwise complied in this section or otherwise failed to comply with the~~  
18 provisions of this section.

19 (e) Counties, cities, and towns may levy a license tax on the business taxed under  
20 this section not in excess of one hundred dollars (\$100.00)."

21 Section 3. G.S. 105-159.1(d) reads as rewritten:

22 "(d) Return. – ~~The Secretary shall amend the first page of the income tax return in~~  
23 ~~order that all taxpayers desiring must give an individual the opportunity to make the~~  
24 ~~political contributions contribution authorized in this section may do so by designating on the~~  
25 ~~front face of the tax return. The line of authorization for the designation shall be color contrasted~~  
26 ~~with the color scheme of the remainder of the income tax return. section.~~ The return or its  
27 accompanying explanatory instruction shall instructions must readily indicate that any  
28 designations neither increase nor decrease a contribution neither increases nor decreases an  
29 individual's tax liability."

30 Section 4. G.S. 105-164.3(25) reads as rewritten:

31 "(25) 'Utility' means ~~an electric power company or a telephone company that~~  
32 ~~is subject to a privilege tax based on gross receipts under G.S. 105-116~~  
33 ~~or 105-120, a either of the following:~~

34 a. A business entity that provides local, toll, or private  
35 telecommunications service as defined by G.S. 105-120(e), or a  
36 105-120(e).

37 b. A business entity or a municipality that sells electric power, other  
38 than a municipality whose only wholesale supplier of electric  
39 power is a federal agency and who is required by a contract with  
40 that federal agency to make payments in lieu of taxes. power."

41 Section 5. G.S. 105-164.13(12) reads as rewritten:

42 "(12) Sales of any of the following items:

- 1           a.     Therapeutic, prosthetic, or artificial devices, such as pulmonary  
2           respirators or medical beds, that are designed for individual  
3           personal use to correct or alleviate physical illness, disease, or  
4           incapacity and that are sold on the written prescription of a  
5           physician, dentist, or other professional person licensed to  
6           prescribe, and crutches, prescribe.  
7           b.     ~~Crutches,~~ artificial limbs, artificial eyes, hearing aids, false teeth,  
8           eyeglasses ground on prescription of a physician or an  
9           optometrist, and orthopedic optometrist.  
10          c.     Orthopedic appliances designed to be worn by the purchaser or  
11          user.  
12          d.     Durable medical equipment and related medical supplies that are  
13          covered under the Medicare or Medicaid program and are sold on  
14          either a certificate of medical necessity or a written prescription  
15          of a physician, dentist, or other professional person licensed to  
16          prescribe. This exemption applies whether or not the item is  
17          purchased by a Medicare or Medicaid beneficiary."

18 Section 6. G.S. 105-164.13(13) reads as rewritten:

19       "(13) All of the following drugs, including the constituent elements and  
20       ingredients used to produce the drugs, the packaging materials, and  
21       any instructions or information about the product included in the  
22       package with the drugs:

- 23           a.     Prescription drugs.  
24           b.     ~~Medicines—~~Nonprescription drugs sold on prescription of  
25           physicians, dentists, or veterinarians; ~~insulin whether or not sold on~~  
26           ~~prescription—~~veterinarians.  
27           c.     Insulin."

28 Section 7. G.S. 105-164.13(13b) is repealed.

29 Section 8. G.S. 105-164.13(16) reads as rewritten:

30       "(16) ~~Sales of any of the following articles:~~

- 31           a.     ~~A used article taken in trade, or a series of trades, as a credit or~~  
32           ~~part payment on the sale of a new article if tax is paid on the~~  
33           ~~sales price of the new article. "New article" means the original~~  
34           ~~stock in trade of the merchant and is not limited to a newly~~  
35           ~~manufactured article.~~  
36           b.     ~~An~~an article repossessed by the vendor if tax was paid on the  
37           sales price of the article."

38 Section 9. G.S. 105-164.13(35) reads as rewritten:

39       "(35) Sales by a nonprofit civic, charitable, educational, scientific, ~~literary~~  
40       literary, or fraternal organization ~~continuously chartered or incorporated~~  
41       ~~within North Carolina for at least two years when such~~ all of the  
42       following conditions are met:

- 1           a.     ~~The sales are conducted only upon an annual basis for the~~  
2           ~~purpose of raising funds for its activities, and when—the~~  
3           ~~organization's activities.~~  
4           b.     ~~the The proceeds thereof of the sale are actually used for such~~  
5           ~~purposes; provided, however, that no such sale shall be exempt if~~  
6           ~~not actually consummated—the organization's activities.~~  
7           c.     The products sold are delivered to the purchaser within 60 days  
8           ~~after the first solicitation of any sale made during said—the~~  
9           ~~organization's annual sales period."~~

10       Section 10. G.S. 105-164.13(39) is repealed.

11       Section 11. G.S. 105-164.13(42) reads as rewritten:

12       "(42) Tangible personal property that is purchased by a retailer for resale  
13       or is manufactured or purchased by a wholesale merchant for resale  
14       and then withdrawn from inventory and donated by the retailer or  
15       wholesale merchant to either a governmental entity or a nonprofit  
16       organization, contributions to which are deductible as charitable  
17       contributions for federal income tax purposes."

18       Section 12. G.S. 105-164.13 is amended by adding a new subdivision to read:

19       "(46) Sales of electricity by a municipality whose only wholesale supplier  
20       of electric power is a federal agency and who is required by a  
21       contract with that federal agency to make payments in lieu of taxes."

22       Section 13. G.S. 105-164.13A reads as rewritten:

23       "**§ 105-164.13A. Service charges on food, beverages, or meals.**

24       When a service charge is imposed on food, beverages, or meals, so much of ~~said—the~~  
25       ~~service charge as that~~ does not exceed ~~fifteen percent (15%)—twenty percent (20%)~~ of the  
26       sales price is considered a tip and is specifically exempted from the tax imposed by this  
27       Article when the service charge: if it meets both of the following conditions:

- 28           (1)     Is separately stated in the price list, menu, or written proposal and  
29           also in the invoice or ~~bill; and bill.~~  
30           (2)     Is turned over to the personnel directly involved in the service of the  
31           food, beverages, or meals, in accordance with G.S. 95-25.6.

32       ~~Such service charge shall be considered to be a tip."~~

33       Section 14. G.S. 105-164.14(c)(16) reads as rewritten:

34       "(16) A local airport authority that was created pursuant to a local act of  
35       ~~the General Assembly and has at least one of the following~~  
36       ~~characteristics:~~

- 37           a.     ~~It has all of the rights of a municipality.~~  
38           b.     ~~A local act of the General Assembly declares it to be a~~  
39           ~~municipality.~~  
40           c.     ~~A local act of the General Assembly specifically authorizes it to~~  
41           ~~receive a refund under this section.—Assembly."~~

42       Section 15. G.S. 105-236(1) reads as rewritten:

1           "(1) Penalty for Bad Checks. – When the bank upon which any  
2           uncertified check tendered to the Department of Revenue in payment  
3           of any obligation due to the Department returns the check because of  
4           insufficient funds or the nonexistence of an account of the drawer,  
5           the Secretary shall assess a penalty equal to ten percent (10%) of the  
6           check, subject to a minimum of one dollar (\$1.00) and a maximum  
7           of one thousand dollars (\$1,000). This penalty does not apply if the  
8           Secretary finds that, when the check was presented for payment, the  
9           drawer of the check had sufficient funds in an account at a financial  
10          institution in this State to pay the check and, by inadvertence, the  
11          drawer of the check failed to draw the check on the account that had  
12          sufficient funds. ~~The penalty imposed may not be waived or diminished~~  
13          ~~by the Secretary."~~

14          Section 16. G.S. 105-236(5) reads as rewritten:

15          "(5) Negligence. –

- 16           a. Finding of negligence. – For negligent failure to comply with any  
17           of the provisions to which this Article applies, or rules issued  
18           pursuant thereto, without intent to defraud, the Secretary shall  
19           assess a penalty equal to ten percent (10%) of the deficiency due  
20           to the negligence.
- 21           b. Large individual income tax deficiency. – In the case of  
22           individual income tax, if a taxpayer understates taxable income,  
23           by any means, by an amount equal to twenty-five percent (25%)  
24           or more of gross income, the Secretary shall assess a penalty  
25           equal to twenty-five percent (25%) of the deficiency. For  
26           purposes of this subdivision, "gross income" means gross income  
27           as defined in section 61 of the Code.
- 28           c. Other large tax deficiency. – In the case of a tax other than  
29           individual income tax, if a taxpayer understates tax liability by  
30           twenty-five percent (25%) or more, the Secretary shall assess a  
31           penalty equal to twenty-five percent (25%) of the deficiency.
- 32           d. No double penalty. – If a penalty is assessed under subdivision  
33           (6) of this section, no additional penalty for negligence shall be  
34           assessed with respect to the same deficiency.
- 35           e. Inheritance and gift tax deficiencies. – This subdivision does not  
36           apply to inheritance, estate, and gift tax deficiencies that are the  
37           result of valuation understatements."

38          Section 17. G.S. 105-237(a) reads as rewritten:

39          "(a) Waiver. – The Secretary may, upon making a record of the reasons  
40          therefor, reduce or waive any penalties provided for in this ~~Subchapter, except the penalty~~  
41          ~~provided in G.S. 105-236 relating to unpaid checks.~~ Subchapter."

42          Section 18. G.S. 105-259(b)(15) reads as rewritten:

1       "(b) Disclosure Prohibited. – An officer, an employee, or an agent of the State who  
2 has access to tax information in the course of service to or employment by the State may  
3 not disclose the information to any other person unless the disclosure is made for one of  
4 the following purposes:

5       ...

6       (15) To exchange information concerning a tax imposed by Articles 2A,  
7       2B, 2C, or 2D of this Chapter with one of the following agencies  
8       when the information is needed to fulfill a duty imposed on the  
9       Department or the agency:

- 10       a. The North Carolina Alcoholic Beverage Control Commission.  
11       b. The Division of Alcohol Law Enforcement of the Department of  
12       Crime Control and Public Safety.  
13       c. The Bureau of Alcohol, Tobacco, and Firearms of the United  
14       States Treasury Department.  
15       d. Law enforcement agencies."

16       Section 19. G.S. 105-266(c)(1) reads as rewritten:

17       "(c) Statute of Limitations. – The period in which a refund must be demanded or  
18 discovered under this section is determined as follows:

- 19       (1) General Rule. – No overpayment shall be refunded, whether upon  
20 discovery or receipt of written demand, if the discovery is not made  
21 or the demand is not received within three years after the date set by  
22 the statute for the filing of the return or within six months after the  
23 payment of the tax alleged to be an overpayment, whichever is later.  
24 An agreement by a taxpayer to extend the time in which the  
25 Department can assess the taxpayer for an underpayment  
26 automatically extends the time in which the taxpayer can request a  
27 refund."

28       Section 20. G.S. 105-449.65(a)(8) is repealed.

29       Section 21. G.S. 105-449.65(a)(9) is repealed.

30       Section 22. G.S. 105-449.87(a)(1) reads as rewritten:

31       "(a) Tax. – An excise tax at the motor fuel rate is imposed on the following:

- 32       (1) Dyed diesel fuel that is used to operate a highway vehicle for a use  
33 that is not a nontaxable use under § 4082(b) of the Code. The tax  
34 does not apply, however, to dyed diesel fuel that is used to operate  
35 special mobile equipment."

36       Section 23. G.S. 105-449.97(b) reads as rewritten:

37       "(b) Administrative Discount. – A supplier that files a timely return and sends a  
38 timely payment may deduct from the amount of tax payable with the return an  
39 administrative discount of one-tenth of one percent (0.1%) of the amount of tax payable  
40 to this State as the trustee, not to exceed eight thousand dollars (\$8,000) a month. The  
41 discount covers expenses incurred in collecting taxes on motor fuel."

42       Section 24. G.S. 105-449.106 reads as rewritten:

1 **"§ 105-449.106. Quarterly refunds for certain local governmental entities, nonprofit**  
2 **organizations, ~~and taxicabs.~~ taxicabs, and special mobile equipment.**

3 (a) Government and Nonprofits. – A local governmental entity or a nonprofit  
4 organization listed below that purchases and uses motor fuel may receive a quarterly  
5 refund, for the excise tax paid during the preceding quarter, at a rate equal to the amount  
6 of the flat cents-per-gallon rate plus the variable cents-per-gallon rate in effect during the  
7 quarter for which the refund is claimed, less one cent (1¢) per gallon. ~~Any of the following~~  
8 ~~entities may receive a refund under this section:~~

9 (1) ~~A county or a municipal corporation.~~

10 (2) ~~A private, nonprofit organization that transports passengers under~~  
11 ~~contract with or at the express designation of a unit of local government.~~

12 (3) ~~A volunteer fire department.~~

13 (4) ~~A volunteer rescue squad.~~

14 (5) ~~A sheltered workshop recognized by the Department of Health and~~  
15 ~~Human Services.~~

16 An application for a refund allowed under this ~~section~~ subsection must be made in  
17 accordance with this Part and must be signed by the chief executive officer of the entity.  
18 The chief executive officer of a nonprofit organization is the president of the organization  
19 or another officer of the organization designated in the charter or bylaws of the  
20 organization.

21 Any of the following entities may receive a refund under this subsection:

22 (1) A county or a municipal corporation.

23 (2) A private, nonprofit organization that transports passengers under  
24 contract with or at the express designation of a unit of local government.

25 (3) A volunteer fire department.

26 (4) A volunteer rescue squad.

27 (5) A sheltered workshop recognized by the Department of Health and  
28 Human Services.

29 (b) Taxi. – A person who purchases and uses motor fuel in a taxicab, as defined in  
30 G.S. 20-87(1), while the taxicab is engaged in transporting passengers for hire, or in a bus  
31 operated as part of a city transit system that is exempt from regulation by the North  
32 Carolina Utilities Commission under G.S. 62-260(a)(8), may receive a quarterly refund,  
33 for the excise tax paid during the preceding quarter, at a rate equal to the flat cents-per-  
34 gallon rate plus the variable cents-per-gallon rate in effect during the quarter for which  
35 the refund is claimed, less one cent (1¢) per gallon. An application for a refund must be  
36 made in accordance with this Part.

37 (c) Special Mobile Equipment. – A person who purchases and uses motor fuel to  
38 operate special mobile equipment off-highway may receive a quarterly refund, for the  
39 excise tax paid during the preceding quarter, at a rate equal to the flat cents-per-gallon  
40 rate plus the variable cents-per-gallon rate in effect during the quarter for which the  
41 refund is claimed, less the amount of sales and use tax due on the fuel under this Chapter,  
42 as determined in accordance with G.S. 105-449.107(c). An application for a refund must  
43 be made in accordance with this Part."



1 Section 25. G.S. 105-449.116 is repealed.

2 Section 26. G.S. 20-50(a) reads as rewritten:

3 "(a) ~~Except as otherwise provided in this Article, every owner of a~~ A vehicle intended to  
4 be operated upon any highway of this State must be registered with the Division in  
5 accordance with G.S. 20-52, and the owner of the vehicle must comply with G.S. 20-52  
6 before operating the vehicle. A vehicle that is leased to an individual who is a resident of  
7 this State is a vehicle intended to be operated upon a highway of this State. and required  
8 by this Article to be registered shall, before the same is so operated, apply to the Division for and  
9 obtain the registration thereof, the registration plates therefor and a certificate of title therefor,  
10 and attach the registration plates to the vehicle, except when an owner is permitted to operate a  
11 vehicle under the registration provisions relating to manufacturers, dealers and nonresidents  
12 contained in G.S. 20-79, or under temporary registration plates as provided in this Article:  
13 Provided that the

14 The Commissioner of Motor Vehicles or his ~~the Commissioner's~~ duly authorized  
15 agent is empowered to grant a special one-way trip permit to move a vehicle without  
16 license upon good cause being shown. ~~It is further provided that when~~ When the owner of a  
17 vehicle leases ~~such~~ the vehicle to a carrier of passengers or property and ~~it~~ the vehicle is  
18 actually used by ~~such~~ the carrier in the operation of its business, the ~~registration~~ license  
19 plates may be obtained by the lessee, upon written consent of the owner, after the  
20 certificate of title has been obtained by the owner. ~~Provided further that when~~ When the  
21 owner of a vehicle leases ~~such~~ the vehicle to a farmer and ~~it~~ the vehicle is actually used by  
22 ~~such~~ the farmer in the operation of ~~his~~ a farm, the ~~registration~~ license plates may be  
23 obtained by the farmer at the applicable farmer rate, upon written consent of the owner,  
24 after the certificate of title has been obtained by the owner. The lessee shall make  
25 application on an appropriate form furnished by the Division and file such evidence of  
26 the lease as the Division may require."

27 Section 27. G.S. 20-87(10) reads as rewritten:

28 "(10) Special Mobile Equipment. – The fee for special mobile equipment for  
29 the license year or any part of the license year is ~~the same as two times~~  
30 the fee in subdivision (5) for a private passenger motor vehicle of not  
31 more than 15 passengers."

32 Section 28. G.S. 20-116(a) reads as rewritten:

33 "(a) The total outside width of any vehicle or the load thereon shall not exceed 96  
34 inches, except as otherwise provided in this ~~section: Provided that when~~ section. When  
35 hogsheads of tobacco are being transported, a tolerance of six inches ~~shall be allowed and~~  
36 ~~that when~~ is allowed. When sheet or bale tobacco is being transported the load ~~does~~ must  
37 not exceed a width of 114 inches at the top of the load and the bottom of the load at the  
38 truck bed ~~does~~ must not exceed the width of 102 inches inclusive of allowance for load  
39 shifting or settling. Special mobile equipment is allowed a total outside width not to  
40 exceed 102 inches. Provided, further, that vehicles Vehicles (other than passenger buses)  
41 ~~which~~ that do not exceed the overall width of 102 inches and otherwise provided in this  
42 section may be operated in accordance with G.S. 20-115.1(c), (f), and (g)."

43 Section 29. G.S. 20-140.5 reads as rewritten:

1 **"§ 20-140.5. Special mobile equipment may tow certain vehicles.**

2 Special mobile equipment may ~~tow any of the following vehicles:~~ not tow any vehicle  
3 other than the following:

- 4 (1) A single passenger vehicle that can carry no more than nine ~~passengers~~  
5 ~~and is not loaded, in whole or in part, with passengers or property.~~ passengers  
6 and is carrying no passengers.
- 7 (2) A single property-hauling vehicle that has a registered weight of 5,000  
8 pounds or ~~less and is not loaded, in whole or in part, with passengers or~~  
9 ~~property.~~ less, is carrying no passengers, and does not exceed its  
10 registered weight.

11 ~~Special mobile equipment may not tow a vehicle that is not listed in this section."~~

12 Section 30. G.S. 110-129.2(g) reads as rewritten:

13 "(g) Other Uses of Directory Information. – ~~The Employment Security Commission~~  
14 following agencies may access information entered into the Directory from employer  
15 reports for the ~~purpose~~ purposes stated:

- 16 (1) The Employment Security Commission for the purpose of administering  
17 employment security programs.
- 18 (2) The North Carolina Industrial Commission ~~may access information~~  
19 ~~entered into the Directory from employer reports~~ for the purpose of  
20 administering workers' compensation programs.
- 21 (3) The Department of Revenue for the purpose of administering the taxes it  
22 has a duty to collect under Chapter 105 of the General Statutes."

23 Section 31. This act does not affect the rights or liabilities of the State, a  
24 taxpayer, or another person arising under a statute amended or repealed by this act before  
25 the effective date of its amendment or repeal; nor does it affect the right to any refund or  
26 credit of a tax that accrued under the amended or repealed statute before the effective  
27 date of its amendment or repeal.

28 Section 32. Sections 1, 1.1, and 27 of this act become effective January 1,  
29 2000. Sections 2 and 14 of this act become effective July 1, 1999; Section 14 applies to  
30 purchases made on or after that date. Sections 5 through 11, 13, 15 through 17, and 22 of  
31 this act become effective October 1, 1999; Sections 15 through 17 apply to penalties  
32 assessed on or after that date. The remainder of this act is effective when it becomes law;  
33 Section 24 applies to taxes paid on or after January 1, 1999.