

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2003**

H

1

HOUSE BILL 1638

Short Title: Repeal Sales Tax.

(Public)

Sponsors: Representatives Gorman; Eddins, L. Johnson, McGee, Moore, Munford, Pate, Stam, K. Williams, C. Wilson, and Wood.

Referred to: Finance.

May 24, 2004

A BILL TO BE ENTITLED

1 AN ACT TO ACCELERATE THE REPEAL OF THE ADDITIONAL ONE-HALF
2 CENT STATE SALES TAX.
3

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, reads as rewritten:

7 "**SECTION 34.13.(c)** This section becomes effective October 16, 2001, and applies
8 to sales made on or after that date. This section is repealed effective for sales made on
9 or after July 1, ~~2005~~2004. This section does not affect the rights or liabilities of the
10 State, a taxpayer, or another person arising under a statute amended or repealed by this
11 section before the effective date of its amendment or repeal; nor does it affect the right
12 to any refund or credit of a tax that accrued under the amended or repealed statute
13 before the effective date of its amendment or repeal."

14 **SECTION 2.** This act becomes effective July 1, 2004, and applies to sales
15 made on or after that date.