GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1997

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SENATE BILL 1062

Short Title: Property Tax on Leaseholds. (Public)

Sponsors: Senators Hoyle; and Odom.

Referred to: Finance.

April 21, 1997

A BILL TO BE ENTITLED

AN ACT TO AMEND THE LAW REGARDING PROPERTY TAX ON LEASEHOLD INTERESTS IN EXEMPT PROPERTY.

The General Assembly of North Carolina enacts:

Section 1. This act is effective for taxes imposed for taxable years beginning on or after July 1, 1997.