

NORTH CAROLINA GENERAL ASSEMBLY  
1961 SESSION

CHAPTER 1090  
HOUSE BILL 125

AN ACT RELATING TO THE TAXING OF CERTAIN AGRICULTURAL  
PRODUCTS IN LENOIR COUNTY.

The General Assembly of North Carolina do enact:

Section 1. That G. S. 105-294.1 be and the same is hereby amended by striking out the words and figures "sixty per cent (60%)" as they appear in lines 8 and 9 thereof, and inserting in lieu thereof the words and figures "not less than forty per cent (40%)".

Sec. 2. If the Board of Commissioners of Lenoir County should find as a fact that tobacco is stored and held in Lenoir County while in transit, and that said tobacco has been purchased and paid for with good and lawful currency of the United States of America, then such tobacco stored while in transit shall be exempt from ad valorem taxation.

Sec. 3. This Act shall be applicable only to Lenoir County.

Sec. 4. All laws and clauses of laws in conflict with this Act are hereby repealed.

Sec. 5. This Act shall be in full force and effect with respect to taxes to be listed as of January 1, 1962, and thereafter.

In the General Assembly read three times and ratified, this the 21st day of June, 1961.