

NORTH CAROLINA GENERAL ASSEMBLY
1969 SESSION

CHAPTER 1287
SENATE BILL 907

1 AN ACT TO AMEND CHAPTER 1228 OF THE SESSION LAWS OF 1969 RELATING TO
2 DISTRIBUTION OF TAXES COLLECTED UNDER THE LOCAL OPTION SALES
3 AND USE TAX ACT.
4

5 The General Assembly of North Carolina do enact:
6

7 **Section 1.** Section 1 of Chapter 1228 of the Session Laws of 1969 is hereby
8 amended by rewriting the second sentence of G.S. 105-164.56(b) as the same appears therein,
9 to read as follows:

10 "For this purpose, the Commissioner of Revenue shall determine a per capita figure by
11 dividing the remainder of the net proceeds of the tax collected under this division for the
12 preceding quarter within the taxing counties by the total population of the taxing counties plus
13 the total population of all municipalities therein according to the most recent annual estimates
14 of population as certified to the Commissioner of Revenue by the Director of the North
15 Carolina Department of Administration."

16 **Sec. 2.** All laws and clauses of laws in conflict with this Act are hereby repealed.

17 **Sec. 3.** This Act shall be effective upon ratification.

18 In the General Assembly read three times and ratified, this the 2nd day of July,
19 1969.