

NORTH CAROLINA GENERAL ASSEMBLY
1973 SESSION

CHAPTER 1028
SENATE BILL 1023

AN ACT TO CLARIFY THE CLASSIFICATION OF SPECIAL NUCLEAR MATERIALS
FOR AD VALOREM TAX PURPOSES.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-275(6) is hereby amended by rewriting the first sentence thereof to read as follows:

"(6) Special nuclear materials in any form being held by a manufacturer, fabricator, or processor (whether or not the owner thereof) for the purpose of or in the process of manufacture, fabrication, processing or delivery."

Sec. 2. This act shall become effective with respect to taxable years beginning on and after January 1, 1974.

In the General Assembly read three times and ratified, this the 22nd day of March, 1974.