

NORTH CAROLINA GENERAL ASSEMBLY  
1973 SESSION

CHAPTER 752  
SENATE BILL 732

AN ACT TO PERMIT TAXING COUNTIES TO CHOOSE METHODS OF DISTRIBUTING  
LOCAL SALES AND USE TAXES ON AN ANNUAL BASIS.

The General Assembly of North Carolina enacts:

**Section 1.** G.S. 105-472 is hereby amended by adding a new paragraph at the end thereof, to read as follows:

"The board of county commissioners in each taxing county shall, by resolution adopted during the month of April of each year, determine which of the two foregoing methods of distribution shall be in effect in the county during the next succeeding fiscal year. In order for such resolution to be effective, a certified copy thereof must be delivered to the Commissioner of Revenue at his office in Raleigh within 15 calendar days after its adoption. If the board fails to adopt any resolution or if it fails to adopt a method of distribution not then in effect in the county, or if a certified copy of the resolution is not timely delivered to the Commissioner, the method of distribution then in effect in the county shall continue in effect for the following fiscal year. The method of distribution in effect on the first of July of each fiscal year shall apply to every distribution made during that fiscal year."

**Sec. 2.** This act shall be effective upon ratification.

In the General Assembly read three times and ratified, this the 23rd day of May, 1973.