

NORTH CAROLINA GENERAL ASSEMBLY
1981 SESSION

CHAPTER 18
HOUSE BILL 29

AN ACT TO CLARIFY THAT THE SPECIAL USE TAX ON EQUIPMENT BROUGHT INTO THE STATE FOR RAILROAD CONSTRUCTION APPLIES TO ALL TYPES OF RAILWAYS, AND MAKE A SIMILAR AMENDMENT AS TO THE PRIVILEGE TAX.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-164.6(8) and G.S. 105-54 are each amended by deleting the words "electric or steam railway", and inserting in lieu thereof the word "railway".

Sec. 2. This act shall become effective July 1, 1981.

In the General Assembly read three times and ratified, this the 13th day of February, 1981.