

NORTH CAROLINA GENERAL ASSEMBLY
1981 SESSION

CHAPTER 65
HOUSE BILL 126

AN ACT TO CLARIFY THAT WHEN THE SALES TAX ON AN ITEM IS SUBJECT TO A MAXIMUM DOLLAR AMOUNT, THE USE TAX IS SUBJECT TO THE SAME RESTRICTION.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-164.6(1) and G.S. 105-164.6(2) are amended by deleting the words "the same rate shall be used", and inserting in lieu thereof the words "the same rate, and maximum tax if any, shall be used".

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

In the General Assembly read three times and ratified, this the 2nd day of March, 1981.