

GENERAL ASSEMBLY OF NORTH CAROLINA
1983 SESSION

CHAPTER 273
HOUSE BILL 630

AN ACT RESTRICTING THE USE OF LOCAL SALES AND USE TAX REVENUE
IN BURKE COUNTY.

The General Assembly of North Carolina enacts:

Section 1. If the voters of Burke County approve the levy of one percent (1%) local sales and use taxes in a special election held pursuant to G.S. 105-465, the Burke County Board of Commissioners shall adopt a resolution levying these taxes. The net proceeds of the revenue produced by these taxes shall not be distributed among the county and its municipalities as provided in G.S. 105-472 but shall be used by the county only for the construction, renovation, repair, or maintenance of public junior high schools in Burke County until one of the following events occurs:

- (1) ten years has elapsed since the effective date of the levy of these taxes; or
- (2) the amount of local sales and use tax revenue reserved for public junior high schools pursuant to this act equals twenty million dollars (\$20,000,000). When either of these events occurs, the net proceeds of local sales and use taxes thereafter allocated to Burke County and its municipalities by the Secretary of Revenue shall be distributed among the county and its municipalities in accordance with G.S. 105-472. The portion of local sales and use tax revenue received by the county, however, shall be used only for the construction, renovation, repair, or maintenance of public schools in Burke County.

In the resolution levying local sales and use taxes the Burke County Board of Commissioners shall specify the method by which the net proceeds of local sales and use taxes collected in the county shall be distributed among the county and its municipalities upon the occurrence of one of the events listed above.

Sec. 2. This act is effective upon ratification.

In the General Assembly read three times and ratified, this the 6th day of May, 1983.