Article 42.

Second One-Half Cent (1/2¢) Local Government Sales and Use Tax.

§ 105-495. **Short title.**

This Article shall be known as the Second One-Half Cent (1/2¢) Local Government Sales and Use Tax Act. (1985 (Reg. Sess., 1986), c. 906, s. 1; 2002-123, s. 9(b).)