

February 19, 2001

H 158. HOUSE DISTRICT 7 LOCAL SALES TAX. *TO AUTHORIZE EDGECOMBE COUNTY, HALIFAX COUNTY, MARTIN COUNTY, AND NASH COUNTY TO LEVY A ONE-CENT LOCAL SALES AND USE TAX FOR CAPITAL OUTLAY AND INFRASTRUCTURE IMPROVEMENT PURPOSES, IF APPROVED BY THE VOTERS OF THE COUNTY.* Adds new Art. 44 to GS Ch. 105, authorizing the boards of commissioners of Edgecombe, Halifax, Martin, and Nash counties to levy an additional one-cent sales and use tax, if a majority of voters approve the tax in a referendum. Provides that any such tax does not apply to food exempted from tax by GS 105-164.13B. Taxes levied under the Art. will expire 10 years after the effective date of the levy. Restricts use of tax proceeds to capital outlay and infrastructure improvements, or to retire indebtedness incurred by the county for those purposes. Provides that revenues raised by this tax may not supplant other county expenditures for capital outlay and infrastructure improvements.

Intro. by Hall.

Ref. to Rules	GS 105, EDGECOMBE, HALIFAX, MARTIN, NASH
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