

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2003**

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**HOUSE BILL 1233
Committee Substitute Favorable 7/15/03**

Short Title: Efficiency: School Board Sales Tax.

(Public)

Sponsors:

Referred to:

April 24, 2003

A BILL TO BE ENTITLED

1
2 AN ACT TO REQUIRE THE REVENUE LAWS STUDY COMMITTEE TO STUDY
3 METHODS FOR FUNDING THE COST OF ALLOWING LOCAL SCHOOL
4 ADMINISTRATIVE UNITS A SALES AND USE TAX EXEMPTION INSTEAD
5 OF A SALES AND USE TAX REFUND AND TO REQUIRE THE JOINT
6 LEGISLATIVE EDUCATION OVERSIGHT COMMITTEE TO STUDY THE
7 ISSUE OF CHANGING THE KINDERGARTEN ADMISSION
8 REQUIREMENTS.

9 The General Assembly of North Carolina enacts:

10 **SECTION 1.** The Revenue Laws Study Committee shall study the issue of
11 allowing local school administrative units a sales and use tax exemption instead of a
12 sales and use tax refund and methods to fund this change. The Committee shall report
13 its findings and any legislative recommendations it may make to the 2004 Regular
14 Session of the 2003 General Assembly.

15 **SECTION 2.** The Joint Legislative Education Oversight Committee shall
16 study the issue of modifying kindergarten admission requirements as it relates to student
17 readiness to enter kindergarten. The Committee shall report its findings and any
18 legislative recommendations it may make to the 2004 Regular Session of the 2003
19 General Assembly.

20 **SECTION 3.** This act is effective when it becomes law.