February 16, 2005

S 159. REVENUE LAWS TECHNICAL CHANGES. *TO MAKE TECHNICAL AND CLARIFYING CHANGES TO THE REVENUE LAWS AND RELATED STATUTES*. Sec. 2 of act amends GS 105-129.8(a2) to clarify that eligibility of taxpayer for installments of jobs tax credit is based on number of employees in NC, rather than total number of employees. Sec. 9 amends SL 2004-123 to clarify that authorization to levy additional one-cent local sales tax for beach nourishment applies only to Dare County. Remainder of act makes technical and conforming changes.
Intro. by Hartsell.
Ref. to Finance GS 105, 106, 146, 160A