May 14, 2008

H 2116. EXTEND SUNSET/STATE PORTS TAX CREDIT. Filed 5/14/08. *TO EXTEND THE SUNSET ON THE STATE PORTS TAX CREDIT*.

Extends the sunset on the credit for North Carolina State Ports Authority wharfage, handling, and throughput charges from January 1, 2009, to January 1, 2014, in GS 105-130.41 (corporate income tax) and GS 105-151.22 (individual income tax). The credit was enacted in 1992 with a 1996 sunset. The sunset has been extended five times previously.

Intro. by Hill. GS 105