

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2019

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SENATE BILL DRS45212-MCf-147

Short Title: Modify 1/4 Cent Sales Tax Ballot Question. (Public)

Sponsors: Senator Sanderson (Primary Sponsor).

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO MODIFY THE BALLOT QUESTION FOR PURPOSES OF THE
3 REFERENDUM FOR THE ONE-QUARTER CENT COUNTY SALES AND USE TAX.
4 The General Assembly of North Carolina enacts:

5 SECTION 1. G.S. 105-537(c) reads as rewritten:

6 "(c) Ballot Question. – The form of the question to be presented on a ballot for a special
7 election concerning the levy of the tax authorized by this Article shall be:

8 "[] FOR [] AGAINST

9 Local sales and use tax at the rate of one-quarter percent (0.25%) in addition to all other State
10 and local sales and use ~~taxes.~~ taxes to be used for [use or uses chosen for inclusion in conformity
11 with the options listed in G.S. 105-538]."

12 SECTION 2. G.S. 105-538 reads as rewritten:

13 "§ 105-538. Administration and use of taxes.

14 (a) Administration. – The Secretary shall, on a monthly basis, allocate to each taxing
15 county the net proceeds of the tax levied under this Article. If the Secretary collects taxes under
16 this Article in a month and the taxes cannot be identified as being attributable to a particular
17 taxing county, the Secretary must allocate the net proceeds of these taxes among the taxing
18 counties in proportion to the amount of taxes collected in each county under this Article in that
19 month. For purposes of this Article, the term "net proceeds" has the same meaning as defined in
20 G.S. 105-472.

21 Except as provided in this Article, the adoption, levy, collection, administration, and repeal
22 of these additional taxes must be in accordance with Article 39 of this Chapter. G.S. 105-468.1
23 is an administrative provision that applies to this Article. A tax levied under this Article does not
24 apply to the sales price of food that is exempt from tax pursuant to G.S. 105-164.13B or to the
25 sales price of a bundled transaction taxable pursuant to G.S. 105-467(a)(5a). The Secretary shall
26 not divide the amount allocated to a county between the county and the municipalities within the
27 county.

28 (b) Use. – A county must use the net proceeds of a tax levied under this Article only for
29 one or more of the following in the county, as indicated on the ballot question presented pursuant
30 to G.S. 105-537(c):

31 Use

32 Any public purpose

33 Beach nourishment

34 Economic development

35 Public school capital outlay

36 purposes

Ballot language

Any public purpose

Beach nourishment

Economic development

Public education



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