

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2011

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HOUSE DRH50324-MCx-192 (04/20)

Short Title: Extend Temp. Sales Tax Rate Increase 2 Years.

(Public)

Sponsors: Representatives Pierce and Hall (Primary Sponsors).

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO TEMPORARILY EXTEND THE TEMPORARY SALES TAX RATE
3 INCREASE.
4 The General Assembly of North Carolina enacts:
5 **SECTION 1.** Section 27A.2(f) of S.L. 2009-451 reads as rewritten:
6 "**SECTION 27A.2.(f)** Subsections (a) and (e) of this section are effective when they
7 become law. The remainder of this section becomes effective October 1, 2009. Subsection (b)
8 applies to sales made on or after October 1, 2009, and subsections (c) and (d) apply to
9 distributions for months beginning on or after October 1, 2009. Subsections (b) through (d) of
10 this section expire July 1, ~~2011~~2013. This section does not affect the rights or liabilities of the
11 State, a taxpayer, or another person arising under a statute amended or repealed by this section
12 before the effective date of its amendment or repeal; nor does it affect the right to any refund or
13 credit of a tax that accrued under the amended or repealed statute before the effective date of its
14 amendment or repeal."
15 **SECTION 2.** This act is effective when it becomes law.



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