

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2019**

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**HOUSE BILL 1177**

Short Title:   Extend Cumberland County Meals Tax. (Public)

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Sponsors:   Representatives Floyd, Lucas, and Szoka (Primary Sponsors).  
*For a complete list of sponsors, refer to the North Carolina General Assembly web site.*

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Referred to:   Finance, if favorable, Rules, Calendar, and Operations of the House

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May 26, 2020

A BILL TO BE ENTITLED  
AN ACT TO MODIFY THE CUMBERLAND COUNTY PREPARED FOOD AND  
BEVERAGE TAX ORIGINALLY AUTHORIZED TO FACILITATE THE FINANCING  
OF AN ARENA IN CUMBERLAND COUNTY.

The General Assembly of North Carolina enacts:

**SECTION 1.** Section 11 of Chapter 413 of the 1993 Session Laws, as amended by Section 21 of Chapter 17 of the 1995 Session Laws, Section 2.19 of S.L. 2001-347, and Section 33.27 of S.L. 2005-276, reads as rewritten:

"Sec. 11. Repeal. – A tax levied under this act may be repealed by a resolution adopted by the Cumberland County Board of Commissioners. The Cumberland County Board of Commissioners shall repeal the tax not more than 10 years after the date when the new or expanded arena facilities for which the tax was imposed are constructed and any debt for those facilities has been paid. Repeal of a tax levied under this act shall become effective on the first day of a month and may not become effective until the end of the fiscal year in which the repeal resolution was adopted. Repeal of a tax levied under this act does not affect a liability for a tax that has attached before the effective date of the repeal, nor does it affect a right to a refund of a tax that accrued before the effective date of the repeal."

**SECTION 2.** There is appropriated from the General Fund to the Cumberland County Board of Commissioners the sum of one thousand dollars (\$1,000) in nonrecurring funds for the 2020-2021 fiscal year to study the effects on revenue resulting from the adjusted date of repeal provided in Section 1 of this act.

**SECTION 3.** This act becomes effective January 1, 2021, and applies to sales of prepared food and beverages made on or after that date.

