

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1999

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HOUSE BILL 1290
Committee Substitute Favorable 6/24/99
Senate Finance Committee Substitute Adopted 6/29/00
Senate Finance Committee Substitute No. 2 Adopted 7/6/00

Short Title: Revenue Laws Clarifying Changes.

(Public)

Sponsors:

Referred to:

April 19, 1999

A BILL TO BE ENTITLED
AN ACT TO IMPROVE THE ADMINISTRATION OF THE TAX LAWS BY
MAKING CLARIFYING AND CONFORMING CHANGES TO THE REVENUE
AND RELATED LAWS.

The General Assembly of North Carolina enacts:

Section 1.(a) Section 10.2(3) of Chapter 13 of the Session Laws of the 1996
Second Extra Session, as amended by Section 1 of S.L. 1999-360, reads as rewritten:

"(3) Quality jobs and business expansion tax credits. – Sections 3.5, 3.6, and
3.8 through 3.10 of Part III of this act become effective August 1, 1996.
G.S. 105-129.11, as enacted by Part III of this act, becomes effective for
taxable years beginning on or after January 1, 1997, and applies to
training expenditures made on or after July 1, 1997. The remainder of
Part III of this act is effective for taxable years beginning on or after
January 1, 1996, and applies to jobs created on or after August 1, 1996,
and property placed in service on or after August 1, 1996. Article 3A of
Chapter 105 of the General Statutes is repealed effective for applications
for credits filed under G.S. 105-129.6 on or after January 1, 2006. G.S. 105-

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1 129.16 is repealed effective for business property placed in service on or after
2 January 1, 2002. The remainder of as provided in that Article. Article 3B
3 of Chapter 105 of the General Statutes is repealed effective for buildings
4 to which federal credits are allocated on or after January 1, 2006. as provided
5 in that Article. "

6 Section 1.(b) Section 4 of S.L. 1997-277, as amended by Section 18.1 of S.L.
7 1999-360, is codified as G.S. 105-129.2A(b), (c), and (d).

8 Section 1.(c) G.S. 105-129.2A, as codified by this act, reads as rewritten:

9 "**§ 105-129.2A. Sunset; studies.**

10 (a) Sunset. – This Article is repealed effective for applications for credits filed
11 under G.S. 105-129.6 on or after January 1, 2006.

12 (b) Equity Study. – The Department of Commerce shall study the effect of the tax
13 incentives provided in ~~the William S. Lee Quality Jobs and Business Expansion Act, codified~~
14 ~~as Article 3A of Chapter 105 of the General Statutes,~~ this Article on tax equity. This study
15 shall include the following:

- 16 (1) Reexamining the formula in G.S. 105-129.3(b) used to define enterprise
17 tiers, to include consideration of alternative measures for more equitable
18 treatment of counties in similar economic circumstances.
- 19 (2) Considering whether the assignment of tiers and the applicable
20 thresholds are equitable for smaller counties, for example those under
21 50,000 in population.
- 22 (3) Compiling any available data on whether expanding North Carolina
23 businesses receive fewer benefits than out-of-State businesses that
24 locate to North Carolina.

25 (c) Impact Study. – The Department of Commerce shall study the effectiveness of
26 the tax incentives provided in ~~the William S. Lee Quality Jobs and Business Expansion Act,~~
27 ~~codified as Article 3A of Chapter 105 of the General Statutes,~~ this Article. This study shall
28 include:

- 29 (1) Study of the distribution of tax incentives across new and expanding
30 industries.
- 31 (2) Examination of data on economic recruitment for the period 1994
32 through 2000 by county, by industry type, by size of investment, and by
33 number of jobs, and other relevant information to determine the pattern
34 of business locations and expansions before and after the enactment of
35 the William S. Lee Act incentives.
- 36 (3) Measuring the direct costs and benefits of the tax incentives.
- 37 (4) Compiling available information on the current use of incentives by
38 other states and whether that use is increasing or declining.

39 (d) Report. – The Department of Commerce shall report the results of these
40 studies and its recommendations to the 2001 General Assembly by April 1, 2001."

41 Section 1.(d) Article 3B of Chapter 105 of the General Statutes is amended by
42 adding a new section to read:

43 "**§ 105-129.15A. Sunset.**

1 G.S. 105-129.16 is repealed effective for business property placed in service on or
2 after January 1, 2002. The remainder of this Article is repealed effective January 1, 2006.
3 The repeal of G.S. 105-129.16A applies to renewable energy property placed in service
4 on or after January 1, 2006. The repeal of G.S. 105-129.16B applies to buildings to
5 which federal credits are allocated on or after January 1, 2006."

6 Section 2. Effective July 1, 2001, G.S. 105-88(e) reads as rewritten:

7 "(e) Counties, cities, and towns may levy a license tax on the business taxed under
8 ~~this section not in excess of section.~~ Except as provided in G.S. 160A-211 and G.S. 153A-
9 152, the tax may not exceed one hundred dollars (\$100.00)."

10 Section 3. G.S. 105-113.82 reads as rewritten:

11 "**§ 105-113.82. Distribution of part of beer and wine taxes.**

12 (a) Amount, Method. – The Secretary shall distribute annually the following
13 percentages of the net amount of excise taxes collected on the sale of malt beverages and
14 wine during the preceding 12-month period ending March 31, less the amount of the net
15 proceeds credited to the Department of Agriculture and Consumer Services under G.S.
16 105-113.81A, to the counties and cities in which the retail sale of these beverages is
17 ~~authorized:~~ authorized in the entire county or city:

- 18 (1) Of the tax on malt beverages levied under G.S. 105-113.80(a), twenty-
19 three and three-fourths percent (23 3/4%);
- 20 (2) Of the tax on unfortified wine levied under G.S. 105-113.80(b), sixty-
21 two percent (62%); and
- 22 (3) Of the tax on fortified wine levied under G.S. 105-113.80(b), twenty-
23 two percent (22%).

24 If malt beverages, unfortified wine, or fortified wine may be licensed to be sold at
25 retail in both a county and a city located in the county, both the county and city shall
26 receive a portion of the amount distributed, that portion to be determined on the basis of
27 population. If one of these beverages may be licensed to be sold at retail in a city located
28 in a county in which the sale of the beverage is otherwise prohibited, only the city shall
29 receive a portion of the amount distributed, that portion to be determined on the basis of
30 population. The amounts distributed under subdivisions (1), (2), and (3) shall be
31 computed separately.

32 ~~(b) Reduction in Amount Distributed. — Where the sale of malt beverages,~~
33 ~~unfortified wine, or fortified wine is prohibited in a defined area of a city or county in~~
34 ~~which the sale of the beverage is authorized, the amount that would otherwise be~~
35 ~~distributed to the city or county on the basis of population under subsection (a) shall be~~
36 ~~reduced in the same ratio that the area of the defined area bears to the total area of the~~
37 ~~city or county, unless the defined area is a city. If the defined area in a county is a city,~~
38 ~~the reduction in the amount that would otherwise be distributed to the county under~~
39 ~~subsection (a) shall be based on population instead of area.~~

40 (c) Exception. – Notwithstanding subsection (a), in a county in which ABC stores
41 have been established by petition, the revenue shall be distributed as though the entire
42 county had approved the retail sale of a beverage whose retail sale is authorized in part of
43 the county.

1 (d) Time. – The revenue shall be distributed to cities and counties within 60 days
2 after March 31 of each year.

3 (e) Population Estimates. – To determine the population of a city or county for
4 purposes of the distribution required by this section, the Secretary shall use the most
5 recent annual estimate of population certified by the State Planning Officer.

6 (f) City Defined. – As used in this section, the term "city" means a city as defined
7 in G.S. 153A-1(1) or an urban service district defined by the governing body of a
8 consolidated city-county.

9 (g) Use of Funds. – Funds distributed to a county or city under this section may be
10 used for any public purpose.

11 (h) Disqualification. – No municipality may receive any funds under this section if
12 it was incorporated with an effective date of on or after January 1, 2000, and is
13 disqualified from receiving funds under G.S. 136-41.2. No municipality may receive any
14 funds under this section, incorporated with an effective date on or after January 1, 2000,
15 unless a majority of the mileage of its streets are open to the public. The previous
16 sentence becomes effective with respect to distribution of funds on or after July 1, 1999."

17 Section 4. G.S. 105-113.84 reads as rewritten:

18 "**§ 105-113.84. ~~Invoices; report~~ Report of resident brewery, resident winery, or
19 nonresident vendor.**

20 (a) ~~Invoice.~~—A resident brewery, resident winery, or nonresident vendor that sells
21 or delivers wine or malt beverages to a North Carolina wholesaler or importer shall give
22 that wholesaler or importer two copies of the sales invoice and shall also file one copy
23 with the Secretary. The invoice shall state all of the following:

- 24 (1) The name and address of the permit holder making the sale or delivery.
25 (2) The name, address, and permit number of the wholesaler or importer
26 receiving the beverages.
27 (3) The kind of beverage sold or delivered, including the number of cases.
28 (4) The exact quantities of beverages sold or delivered, specified by size
29 and type of containers.
30 (5) The total gallons of malt beverages, the total liters of unfortified wine,
31 and the total liters of fortified wine.

32 (b) ~~Monthly Report.~~—Each resident brewery, resident winery, or nonresident
33 vendor that sells or delivers wine or malt beverages in North Carolina shall prepare and
34 file with the Secretary a monthly report, on a form provided by the Secretary, stating the
35 exact quantities of those beverages sold to North Carolina wholesalers or importers
36 during the previous month. The report shall be filed on or before the 15th day of the
37 month following the month in which the beverages are sold or delivered.

38 A resident brewery, resident winery, and nonresident vendor must file a monthly
39 report with the Secretary. The report must list the amount of beverages delivered to North
40 Carolina wholesalers and importers during the month. The report is due by the 15th day
41 of the month following the month covered by the report. The report must be filed on a
42 form approved by the Secretary and must contain the information required by the
43 Secretary."

1 Section 5. G.S. 105-113.85 reads as rewritten:

2 **"§ 105-113.85. Discount.**

3 Each wholesaler or importer who remits the excise taxes on malt beverages or wine
4 may deduct from the amount payable by him a discount of four percent (4%). This
5 discount covers losses due to spoilage and breakage, expenses incurred in preparing the
6 records and reports required by this Article, and the expense of furnishing a bond. ~~No~~
7 ~~discount is allowed on taxpaid beverages given as free goods for advertising."~~

8 Section 6. G.S. 105-113.88 reads as rewritten:

9 **"§ 105-113.88. ~~Record-keeping~~ Record-keeping requirements.**

10 (a) ~~Requirement.~~— ~~Every person licensed under this Article shall maintain~~
11 ~~complete and accurate records of all purchases and sales of alcoholic beverages taxable~~
12 ~~under this Article. These records shall be kept separate from all other records the person~~
13 ~~keeps. Each person shall also maintain copies of all reports filed with the Secretary and~~
14 ~~invoices, sales tickets, and other data that substantiate those reports.~~

15 (b) ~~Length of Time Records Shall Be Kept.~~— ~~Every person licensed under this~~
16 ~~Article shall keep the records, reports, and other information required by this section for~~
17 ~~three years.~~

18 A person who is required to file a report or return under this Article must keep a
19 record of all documents used to determine information the person provides in a report or
20 return. The records must be kept for three years from the due date of the report or return
21 to which the records apply."

22 Section 7. G.S. 105-119 and G.S. 105-120.1 are repealed.

23 Section 8. G.S. 105-114 reads as rewritten:

24 **"§ 105-114. Nature of taxes; definitions.**

25 (a) Nature of Taxes. – The taxes levied in this Article upon persons and
26 partnerships are for the privilege of engaging in business or doing the act named.

27 (a1) Scope. – The taxes levied in this Article upon corporations are privilege or
28 excise taxes levied upon:

29 (1) Corporations organized under the laws of this State for the existence of
30 the corporate rights and privileges granted by their charters, and the
31 enjoyment, under the protection of the laws of this State, of the powers,
32 rights, privileges and immunities derived from the State by the form of
33 such existence; and

34 (2) Corporations not organized under the laws of this State for doing
35 business in this State and for the benefit and protection which these
36 corporations receive from the government and laws of this State in
37 doing business in this State.

38 If

39 (a2) Condition for Doing Business. – If the corporation is organized under the laws
40 of this State, the payment of the taxes levied by this Article shall be is a condition
41 precedent to the right to continue in the corporate form of organization; and if
42 organization. If the corporation is not organized under the laws of this State, payment of

1 these taxes ~~shall be~~ is a condition precedent to the right to continue to engage in doing
2 business in this State.

3 (a3) Tax Year. – The taxes levied in this Article are for the fiscal year of the State
4 in which the taxes become ~~due~~; due, except that the taxes levied in G.S. 105-122 are for
5 the income year of the corporation in which the taxes become due.

6 G.S. 105-122

7 (a4) No Double Taxation. – G.S. 105-122 does not apply to ~~street transportation~~
8 ~~systems taxed under G.S. 105-120.1 or~~ holding companies taxed under G.S. 105-120.2. G.S.
9 105-122 applies to a corporation taxed under another section of this Article only to the
10 extent the taxes levied on the corporation in G.S. 105-122 exceed the taxes levied on the
11 corporation in other sections of this Article.

12 (b) Definitions. – The following definitions apply in this Article:

13 (1) City. – Defined in G.S. 105-228.90.

14 (1a) Code. – Defined in G.S. 105-228.90.

15 (2) Corporation. – A domestic corporation, a foreign corporation, an
16 electric membership corporation organized under Chapter 117 of the
17 General Statutes or doing business in this State, or an association that is
18 organized for pecuniary gain, has capital stock represented by shares,
19 whether with or without par value, and has privileges not possessed by
20 individuals or partnerships. The term includes a mutual or capital stock
21 savings and loan association or building and loan association chartered
22 under the laws of any state or of the United States. The term does not
23 include a limited liability company.

24 (3) Doing business. – Each and every act, power, or privilege exercised or
25 enjoyed in this State, as an incident to, or by virtue of the powers and
26 privileges granted by the laws of this State.

27 (4) Income year. – Defined in G.S. 105-130.2(5)."

28 Section 9. G.S. 105-164.3(8a) reads as rewritten:

29 "(8a) 'Manufactured home' means a structure that is designed to be used as a
30 dwelling ~~and~~ and that meets one of the following conditions:

31 a. ~~Is built on a permanent chassis;~~ Is manufactured in accordance
32 with the specifications for manufactured homes issued by the
33 United States Department of Housing and Urban Development.

34 b. ~~Is transportable in one or more sections;~~ Is manufactured in
35 accordance with the specifications for modular homes under the
36 North Carolina State Residential Building Code, is built on a
37 permanent chassis, and is transportable in one or more sections.

38 c. ~~When transported, is at least eight feet wide or forty feet long;~~
39 ~~and~~

40 d. ~~When erected on a site, has at least 320 square feet."~~

41 Section 10.(a) G.S. 105-187.1 is amended by adding a new subdivision to read:

42 "(3a) Retailer. – A retailer as defined in G.S. 105-164.3 who is engaged in the
43 business of selling, leasing, or renting motor vehicles."

1 Section 10.(b) G.S. 105-187.5(a) reads as rewritten:

2 "(a) Election. – A retailer ~~who is engaged in the business of leasing or renting motor~~
3 ~~vehicles~~ may elect not to pay the tax imposed by this Article at the rate set in G.S. 105-
4 187.3 when applying for a certificate of title for a motor vehicle purchased by the retailer
5 for lease or rental. A retailer who makes this election shall pay a tax on the gross receipts
6 of the lease or rental of the vehicle. Like the tax imposed by G.S. 105-187.3, this
7 alternate tax is a tax on the privilege of using the highways of this State. The tax is
8 imposed on a retailer, but is to be added to the lease or rental price of a motor vehicle and
9 thereby be paid by the person who leases or rents the vehicle."

10 Section 10.(c) G.S. 20-4.01(5) reads as rewritten:

11 "(5) Dealer. – Every person engaged in the business of buying, selling,
12 distributing, or exchanging motor vehicles, ~~trailers—trailers,~~ or
13 semitrailers in this State, and having an established place of business in
14 ~~this State and being subject to the tax levied by G.S. 105-89- State.~~

15 The terms 'motor vehicle dealer,' 'new motor vehicle dealer,' and
16 'used motor vehicle dealer' ~~shall as used in Article 12 of this Chapter~~
17 have the meaning set forth in G.S. 20-286."

18 Section 11. G.S. 105-259(b)(15) reads as rewritten:

19 "(b) Disclosure Prohibited. – An officer, an employee, or an agent of the State who
20 has access to tax information in the course of service to or employment by the State may
21 not disclose the information to any other person unless the disclosure is made for one of
22 the following purposes:

- 23 ...
- 24 (15) To exchange information concerning a tax imposed by Articles 2A, 2C,
25 or 2D of this Chapter with one of the following agencies when the
26 information is needed to fulfill a duty imposed on the Department or the
27 agency:
- 28 a. The North Carolina Alcoholic Beverage Control Commission.
 - 29 b. The Division of Alcohol Law Enforcement of the Department of
30 Crime Control and Public Safety.
 - 31 c. The Bureau of Alcohol, Tobacco, and Firearms of the United
32 States Treasury Department.
 - 33 d. Law enforcement agencies.
 - 34 e. The Division of Adult Probation and Parole of the Department of
35 Correction."

36 Section 12. G.S. 105-449.44 reads as rewritten:

37 "**§ 105-449.44. How to determine the amount of fuel used in the State; presumption**
38 **of amount used.**

39 (a) Calculation. – The amount of motor fuel or alternative fuel a motor carrier
40 ~~carries~~ uses in its operations in this State for a reporting period is the ratio of the number
41 of miles the motor carrier travels in this State during that period to the total number of
42 miles the motor carrier travels inside and outside this State during that period, multiplied

1 by the total amount of fuel the motor carrier uses in its operations inside and outside the
2 State during that period.

3 (b) Presumption. – The Secretary ~~shall~~must check reports filed under this Article
4 against the weigh station records and other records of the Division of Motor Vehicles of
5 the Department of Transportation concerning motor carriers to determine if motor
6 carriers that are operating in this State are filing the reports required by this Article. The
7 Department may assess a motor carrier for the amount payable based on the presumed
8 mileage. A motor carrier that does either of the following for a quarter is presumed to
9 have traveled in this State during that quarter the number of miles equal to 10 trips of 450
10 miles each for each of the motor carrier's vehicles:

11 (1) Fails to file a report for the quarter and the records of the Division
12 indicate the carrier operated in this State during the quarter.

13 (2) Files a report for the quarter that, based on the records of the Division,
14 understates by at least twenty-five percent (25%) the carrier's mileage in
15 this State for the quarter.

16 (c) Vehicles. – The number of vehicles of a motor carrier that is registered under
17 this Article is the number of identification markers issued to the carrier. The number of
18 vehicles of a carrier that is not registered under this Article is the number of vehicles
19 registered by the motor carrier in the carrier's base state under the International
20 Registration Plan. ~~The Department shall assess a motor carrier for the amount payable based on~~
21 ~~the presumed mileage."~~

22 Section 13.(a) Effective July 1, 2000, G.S. 105-449.60(31) and (40) read as
23 rewritten:

24 "**§ 105-449.60. Definitions.**

25 The following definitions apply in this Article:

26 ...
27 (31) Supplier. – Any of the following:

- 28 a. A position holder or a person who receives motor fuel pursuant
29 to a two-party ~~transaction.~~exchange.
30 b. A fuel alcohol provider.

31 ...
32 (40) ~~Two-party transaction.~~exchange. – A transaction in which motor fuel is
33 transferred ~~between two licensed suppliers as the motor fuel crosses the~~
34 ~~terminal rack as the result of an exchange agreement or a sale between~~
35 ~~the suppliers that requires the supplier that is the position holder from~~
36 one licensed supplier to another licensed supplier pursuant to an
37 exchange agreement under which the supplier that is the position holder
38 agrees to deliver motor fuel to the other supplier or the other supplier's
39 customer at the rack of the terminal at which the delivering supplier is
40 the position holder."

41 Section 13.(b) Effective July 1, 2000, G.S. 105-449.88 is amended by adding a new
42 subdivision to read:

43 "**§ 105-449.88. Exemptions from the excise tax.**

1 The excise tax on motor fuel does not apply to the following:

2 ...
3 (1a) Motor fuel removed by transport truck from a terminal for export if the
4 motor fuel is removed by a licensed distributor or licensed exporter, the
5 supplier that is the position holder for the motor fuel sells the motor fuel
6 to another supplier as the motor fuel crosses the terminal rack, the
7 purchasing supplier or its customer receives the motor fuel at the
8 terminal rack for export, and the supplier that is the position holder
9 collects tax on the motor fuel at the rate of the motor fuel's destination
10 state."

11 Section 14.(a) G.S. 105-449.60(41) reads as rewritten:

12 **"§ 105-449.60. Definitions.**

13 The following definitions apply in this Article:

14 ...
15 (41) User. – A person who owns or operates a licensed highway vehicle that
16 has a registered gross vehicle weight of at last 10,001 pounds and who
17 and does not maintain storage facilities for motor fuel."

18 Section 14.(b) G.S. 105-449.68 reads as rewritten:

19 **"§ 105-449.68. Restrictions on who can get a license as a distributor.**

20 A bulk-end user of motor fuel may not be licensed as a distributor unless the bulk-end
21 user also acquires motor fuel from a supplier or from another distributor for subsequent
22 sale. This restriction does not apply to a bulk-end user that was licensed as a distributor
23 on January 1, 1996. If a distributor license held by a bulk-end user on January 1, 1996, is
24 subsequently cancelled, the bulk-end user is subject to the restriction set in this section."

25 Section 14.(c) G.S. 105-449.97(c) reads as rewritten:

26 "(c) Percentage Discount. – A supplier that sells motor fuel directly to an
27 unlicensed distributor or to the bulk-end user, the retailer, or the user of the fuel may take
28 the same percentage discount on the fuel that a licensed distributor may take under G.S.
29 105-449.93(b) when making deferred payments of tax to the supplier."

30 Section 15. G.S. 105-449.88(1) reads as rewritten:

31 **"§ 105-449.88. Exemptions from the excise tax.**

32 The excise tax on motor fuel does not apply to the following:

33 (1) Motor fuel removed, by transport truck or another means of transfer
34 outside the terminal transfer system, from a terminal for export, if the
35 motor fuel is removed by a licensed distributor or a licensed exporter
36 and the supplier of the motor fuel collects tax on it at the rate of the
37 motor fuel's destination state."

38 Section 16. The catch line of G.S. 105-449.105 reads as rewritten:

39 **"§ 105-449.105. Refunds upon application for tax paid on exempt fuel, lost fuel, and**
40 **fuel unsalable for highway use, and undyed diesel fuel used in boats. use."**

41 Section 17. G.S. 105-449.105A reads as rewritten:

42 **"§ 105-449.105A. Monthly refunds for kerosene.**

1 (a) Refund. – A distributor who sells kerosene to any of the following may obtain
2 a refund for the excise tax the distributor paid on the kerosene, less the amount of any
3 discount allowed on the kerosene under G.S. 105-449.93:

4 (1) The end user of the kerosene, if the distributor dispenses the kerosene
5 into a storage facility of the end user that contains fuel used only for
6 heating.

7 (2) A retailer of kerosene, if the distributor dispenses the kerosene into a
8 storage facility that is marked ~~for nonhighway use in accordance with the~~
9 ~~requirements in G.S. 105-449.123(a)(1) through (a)(3) and with the phrase~~
10 "Undyed, Untaxed Kerosene, Nontaxable Use Only" and either has a
11 dispensing device that is not suitable for use in fueling a highway
12 ~~vehicle.~~ vehicle or is kept locked by the retailer and must be unlocked by
13 the retailer for each sale of kerosene.

14 (b) Liability. – If the Secretary determines that the Department overpaid a
15 distributor by refunding more tax to the distributor than is due under this section, the
16 distributor is liable for the amount of the overpayment. This liability applies regardless
17 of whether the actions of a retailer of kerosene contributed to the overpayment."

18 Section 18. G.S. 105-449.121(b)(2) reads as rewritten:

19 "(b) Inspection. – The Secretary or a person designated by the Secretary may do
20 any of the following to determine tax liability under this Article:

21 ...

22 (2) Audit a ~~distributor~~ distributor, a retailer, a bulk-end user, or a motor fuel
23 user that is not licensed under this Article."

24 Section 19.(a) G.S. 62A-5(d) reads as rewritten:

25 "(d) Any taxes due on 911 service provided by the service supplier will be billed to
26 the local government subscribing to that service. ~~State and local taxes do not apply to 911~~
27 ~~charges billed to subscribers under this Article."~~

28 Section 19.(b) G.S. 105-120(c1) reads as rewritten:

29 "(c1) ~~Enhanced 911—Service Charge.Charges.~~ – Gross receipts of an entity that
30 provides local telecommunications service do not include 911 charges imposed under
31 G.S. 62A-5 and remitted to a local government under G.S. 62A-6, or wireless Enhanced
32 911 service charges imposed under G.S. 62A-23 and remitted to the Wireless Fund under
33 G.S. 62A-24."

34 Section 19.(c) G.S. 105-130.5(b)(17) reads as rewritten:

35 "(17) The amount of 911 charges collected under G.S. 62A-5 and remitted to
36 a local government under G.S. 62A-6, and the amount of wireless
37 Enhanced 911 service charges collected under G.S. 62A-23 and remitted
38 to the Wireless Fund under G.S. 62A-24."

39 Section 20. Except as otherwise provided in this act, this act is effective when
40 it becomes law.