

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2003**

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**HOUSE DRH50353-LC-225 (05/17)**

Short Title: Repeal Sales Tax.

(Public)

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Sponsors: Representative Gorman.

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Referred to:

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A BILL TO BE ENTITLED

AN ACT TO ACCELERATE THE REPEAL OF THE ADDITIONAL ONE-HALF  
CENT STATE SALES TAX.

The General Assembly of North Carolina enacts:

**SECTION 1.** Section 34.13(c) of S.L. 2001-424, as amended by Section  
38.1 of S.L. 2003-284, reads as rewritten:

**"SECTION 34.13.(c)** This section becomes effective October 16, 2001, and applies  
to sales made on or after that date. This section is repealed effective for sales made on  
or after July 1, ~~2005~~2004. This section does not affect the rights or liabilities of the  
State, a taxpayer, or another person arising under a statute amended or repealed by this  
section before the effective date of its amendment or repeal; nor does it affect the right  
to any refund or credit of a tax that accrued under the amended or repealed statute  
before the effective date of its amendment or repeal."

**SECTION 2.** This act becomes effective July 1, 2004, and applies to sales  
made on or after that date.