

April 19, 1999

H 1290. LIMIT RECYCLING TAX INCENTIVES (=H 1289). *TO REMOVE THE SPECIAL TAX TREATMENT FOR EQUIPMENT AND FACILITIES FOR RECYCLING, WASTE REDUCTION, OR RESOURCE RECOVERY WHEN ACQUIRED MORE THAN TWO YEARS PRIOR TO THE DATE OF APPLICATION FOR CERTIFICATION BY THE DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES AND TO LIMIT TO THREE YEARS THE CERTIFICATION FOR SPECIAL TAX TREATMENT FOR REAL PROPERTY USED FOR RECYCLING, WASTE REDUCTION, OR RESOURCE RECOVERY.* Identical to H 1289, introduced 4/15/99.

Intro. by Luebke.

Ref. to Finance

GS 130A

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June 24, 1999

H 1290. LIMIT RECYCLING TAX INCENTIVES. Intro. 4/15/99. House committee substitute makes the following changes to 1st edition. Changes effective date for taxes imposed for taxable years from July 1, 1999 to July 1, 2000 and makes other technical changes.

June 29, 2000

H 1290. REVENUE LAWS CLARIFYING CHANGES. Intro. 4/19/99. Senate committee substitute makes the following changes to 2nd edition. Deletes provisions of second edition and replaces them with "AN ACT TO IMPROVE THE ADMINISTRATION OF THE TAX LAWS BY MAKING CLARIFYING AND CONFORMING CHANGES TO THE REVENUE AND RELATED LAWS." Codifies sec. 4 of SL 1997-277, as amended by sec. 18.1 of SL 1999-360, as new GS 105-129.2A. Incorporates sunset and repeal dates regarding tax incentives for new and expanding businesses and business and energy tax credits into GS 105, Art. 3A and 3B, respectively. Amends GS 105-88(e) to provide that license tax under section may not exceed \$100 "except as provided in GS 160A-211 and GS 153A-152." Repeals GS 105-113.82 (reduction of beer and wine tax distribution to certain cities and counties); 105-119 (franchise tax on telegraph companies); and 105-120.1 (franchise tax on street busses). Amends GS 105-164.3(8a) to define "mobile home" as dwelling structure manufactured in accordance with U.S. HUD standards for manufactured homes. Adds definition of motor vehicle retailer in GS 105-187.1. Amends GS 105-259(b)(15) to allow disclosure of tax information to Correction Dep't's Div'n of Adult Probation and Parole. Redefines user in GS 105-449.60(41) to include only persons who own or operate a licensed highway vehicle that has a registered gross vehicle weight of at least 10,001 pounds and who does not maintain storage facilities for fuel. Revises provisions regarding exemption from excise tax on motor fuel under GS 105-449.88. Makes additional technical and conforming amendments to revenue laws in GS Ch. 105 and related laws. Most provisions are effective upon enactment.

July 6, 2000

H 1290. REVENUE LAWS CLARIFYING CHANGES. Intro. 4/19/99. Senate committee substitute makes the following changes to 3rd edition. Deletes provisions of GS 105-113.84 requiring breweries, wineries, and nonresident alcohol vendors to file sales invoices with Sec'y of Revenue. Rewrites GS 105-113.85 to permit excise tax discount to be taken on tax-paid alcoholic beverages given as free goods for advertising. Simplifies record-keeping requirements for breweries, wineries, and vendors required to file reports. Provides that if Dept. of Revenue overpays an excise tax refund to a kerosene distributor, the distributor is liable for the amount of overpayment.