

April 23, 1999

**H 1327. DEFINITIONS OF DEVELOPMENT ZONE. TO EXPAND THE DEFINITION OF A STATE DEVELOPMENT ZONE.** Amends GS 105-129.3A(a)(1) to allow such zones (in which income tax credits are available) to be established in cities with a population of more than 2,700 (now, cities of more than 5,000). Effective for taxable years beginning on or after Jan. 1, 2000.

**Intro. by Bonner.**

Ref. to Finance

GS 105