

May 13, 1999

**H 1474. LOCAL OPTION FOOD TAX REPEAL. TO AUTHORIZE COUNTIES TO EXEMPT FOOD FROM LOCAL SALES AND USE TAXES.** Amends GS 105-467 and SL 1967, Ch. 1096, to authorize county boards of commissioners by resolution to exempt food that is exempt from the State sales tax under GS 105-164.13B from local option sales and use taxes on the sales price of food. Requires county to give not less than 10 days' public notice and hold a public hearing on the question prior to adopting the resolution. Allows county, by resolution, to revoke an exemption for food adopted under this act. Specifies that effective date of resolution must be first day of a calendar month, not earlier than first day of the third succeeding calendar month after the date the resolution is adopted. Certified copy of resolution is to be delivered immediately upon adoption to Sec'y of Revenue.

**Intro. by Allred.**

Ref. to Rules

GS 105