

May 18, 2000

**H 1575. REVENUE LAWS TECHNICAL CHANGES.** *TO MAKE TECHNICAL AND CONFORMING CHANGES TO THE REVENUE LAWS AND RELATED STATUTES.* As title indicates.

**Intro. by Hill, Allen, Gray, Jarrell, Luebke, Miller, Pope, and Tucker.**

Ref. to Finance	GS 105, 62, 62A
-----------------	-----------------

June 20, 2000

**H 1575. REVENUE LAWS TECHNICAL CHANGES.** Intro. 5/18/00. House committee substitute makes the following changes to 1st edition. Adds new clause to end of bill's title: "AND TO BETTER NOTIFY MOTOR VEHICLE OWNERS OF THE ABILITY TO CONSOLIDATE THEIR VEHICLES' REGISTRATION RENEWAL DATES FOR PURPOSES OF CONSOLIDATING THE VEHICLE'S PROPERTY TAX." Amends GS 20-66(i) as new addition to title indicates. Requires development of an application form, and requires that Division of Motor Vehicles notify vehicle owners of this possibility through the registration renewal card and the Division's website. Requires that form be available on the website.

Removes amendment of GS 105-116(d) that would have made the provision applicable only to electric power companies. Amends GS 105-113.21(a) and GS 105-113.39 to provide that distributors and dealers who file timely cigarette tax reports must also make timely payments to be allowed to deduct from the amount due a 4% discount. Amends GS 105-113.84 to remove invoice requirements for resident breweries, wineries, and vendors who deliver wine or malt beverages to a North Carolina wholesaler or importer. Amends GS 105-113.85 to provide that wholesalers and importers of beer and wine are entitled to a 4% discount on excise tax if they file a timely return and send timely payment (now, only payment is required). Removes from same statute the bar on discount for taxpaid beverages given as free goods for advertising. Makes technical changes to GS 105-113.88 (record-keeping requirements for purchases and sales of taxable alcoholic beverages pursuant to Article).