

March 15, 1999

**S 372. UNION SALES TAX FOR SCHOOLS.** *TO AUTHORIZE UNION COUNTY TO LEVY A ONE-CENT LOCAL SALES TAX FOR PUBLIC SCHOOL CAPITAL OUTLAY, SUBJECT TO APPROVAL BY THE VOTERS OF THE COUNTY.* As title indicates, permits Union County to levy the second one-cent local government sales tax. Permit board of commissioners to adopt levy by resolution, after not less than 10 days' public notice and a public hearing. Requires special election approving levy of tax, either at a statewide general election before the effective date of the levy, or at the next statewide general election after the effective date of the levy. Provides ballot language. Provides for distribution of net proceeds to county. Permits county to use proceeds only for public school capital outlay purposes as defined in GS 115C-426(f) or to retire any indebtedness incurred by the county for these purposes. Provides that this tax does not apply to construction materials purchased to fulfill a lump-sum or unit-price contract entered into or awarded before the effective date of the levy or entered into or awarded pursuant to a bid made before the effective date of the levy when the construction materials would otherwise be subject to the tax levied under GS Ch. 105, Art. 44.

**Intro. by Plyler and Purcell.**

Ref. to Finance

UNION