

May 9, 2001

H 1428. LOCAL OPTION TRANSFER TAX. TO EXTEND THE LOCAL OPTION LAND TRANSFER TAX LAW TO ALL COUNTIES. Adds new GS Ch. 105, Art. 44, to authorize all counties to levy a 1% tax on land transfers. Exempts transfers not subject to excise stamp tax and first \$100,000 in consideration or value.

Intro. by Luebke.

Ref. to Rules	GS 105
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