

May 10, 2001

H 1448. MAKE MEALS TAX PENALTIES UNIFORM. *TO PROVIDE UNIFORM PENALTIES FOR LOCAL MEALS TAXES.* Adds GS 153A-154.1 and 160A-214.1, providing that the civil and criminal penalties that apply to state sales and use taxes are also to apply to local taxes on prepared food; provides that governing board of taxing unit has same authority to waive penalties as does Secretary of Revenue for sales and use taxes. Repeals conflicting provisions of local acts authorizing such taxes. Effective Oct. 1, 2001.

Intro. by Buchanan.

Ref. to Finance	GS 153A, 160A
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May 22, 2001

H 1448. MAKE MEALS TAX PENALTIES UNIFORM. Intro. 5/10/01. House committee substitute makes the following changes to 1st edition. Makes technical changes only.

July 9, 2001

SL 2001-264 (H 1448). MAKE MEALS TAX PENALTIES UNIFORM. *AN ACT TO PROVIDE UNIFORM PENALTIES FOR LOCAL MEALS TAXES.* Summarized in *Daily Bulletin* 5/10/01 and 5/22/01. Enacted July 4, 2001. Effective Oct. 1, 2001.