

February 19, 2001

S 165. REVENUE LAWS TECHNICAL CHANGES. TO MAKE TECHNICAL AND CLARIFYING CHANGES TO THE REVENUE LAWS AND RELATED STATUTES. Repeals GS 105-111 (duties of the Sec'y of Revenue regarding privilege taxes). Amends GS 105-129.4(b), regarding the credit for creating jobs or for worker training, to provide that no credit is allowed for jobs not included in the wage calculation. Requires taxpayer to include any positions filled for at least 1,600 hours during the immediately preceding taxable year in making the wage calculation for the credit. Amends GS 105-228.90 to clarify that GS Ch. 105, Art. 9 (administration, penalties and remedies) applies to the primary forest product assessment levied under GS Ch. 113A Art. 12. Increases amount of proceeds from sales of "Goodness Grows" license plates that must be credited to the Collegiate and Cultural Attraction Plate Account from \$10 to \$15. Makes additional technical and conforming changes.

Intro. by Hartsell, Dalton, Hoyle, Kerr, Webster.

Ref. to Judiciary I	GS 20, 96, 105, 116D, 143B, 160A
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March 20, 2001

S 165. REVENUE LAWS TECHNICAL CHANGES. Intro. 2/19/01. Senate committee substitute makes the following changes to 1st edition. Makes technical amendment to GS 150-163.013(g). Provides that amendment to GS 20-79.7(b) (special registration plate for Goodness Grows) is retroactive to Aug. 2, 2000.

April 24, 2001

S 165. REVENUE LAWS TECHNICAL CHANGES. Intro. 2/19/01. Senate committee substitute makes the following changes to 2nd edition. (1) Changes a statutory cross-reference in GS 105-151.21(b)(1). (2) Amends GS 20-87(6) to specify that certain motorcycle registration taxes are to be used to implement the Motorcycle Safety Instruction Program. (3) Repeals SL 1997-380 (Forsyth-Guilford baseball park district and referendum).

August 16, 2001

S 165. REVENUE LAWS TECHNICAL CHANGES. Intro. 2/19/01. House committee substitute makes the following changes to 3rd edition. Revises GS 105-113.21, 105-113.39, and 105-113.85 to clarify that the covered entities (distributor, wholesaler, retailer, and importer) that file a timely report and send a timely payment may deduct the amount specified in those sections. Effective Jan. 1, 2002, revises several sections in Ch. 105 to replace the term "cost" price with the term "purchase" price and repeals definition of cost price in GS 105-164.3(4). Also effective Jan. 1, 2002, revises wording of GS 105-467 and Sec. 4 of Ch. 1096 of 1967 Session Laws, which currently exempt food from state sales and use tax if purchased under Food Stamp Program, but apparently makes no substantive change. Revises GS 69-25.4 to add definition of "fire protection district" for purpose of levying taxes. Repeals (rather than revises) GS 143B-221, which describes the organization of the Dept. of Revenue. Revises GS 159-81(3), the definitions section of the State and Local Government Revenue Bond Act, and GS 159-96(a) to include revenue bonds issued by one or more municipalities pursuant to a joint agency or undertaking; also describes in GS 159-81(3) the costs that an undertaking may include (property, demolition costs, financing charges, etc.). Makes other technical changes.

August 23, 2001

S 165. REVENUE LAWS TECHNICAL CHANGES. Intro. 2/19/01. House amendment makes the following changes to 4th edition. Provides that additional \$3 fee on motorcycles, in addition to any other funds appropriated for this purpose (new) shall be used to fund the Motorcycle Safety Instruction Program.

August 29, 2001

S 165. REVENUE LAWS TECHNICAL CHANGES. Intro. 2/19/01. House amendment makes the following changes to 4th edition. Makes technical changes only.

September 18, 2001

SL 2001-414 (S 165). REVENUE LAWS TECHNICAL CHANGES. AN ACT TO MAKE TECHNICAL AND CLARIFYING CHANGES TO THE REVENUE LAWS AND RELATED STATUTES. Summarized in *Daily Bulletin* 2/19/01, 3/20/01, 4/24/01, 8/16/01, 8/23/01, and 8/29/01. Enacted Sept. 14, 2001. Section 32 of this act is effective retroactively to Aug. 2, 2000. Sections 14-19, 21, 22, 29, and 30 are effective Jan. 1, 2002. The remainder of this act is effective Sept. 14, 2001.