

March 27, 2003

H 749. LOCAL OPTION TAX MENU. *TO AUTHORIZE ADDITIONAL REVENUE OPTIONS FOR LOCAL GOVERNMENTS.* Substantially identical to H 664 introduced 3/25/03, except as indicated. Act deletes "Fourth One-Half Cent" from Art. 43 title and short title and reinserts "Public Transportation." Deletes references in GS 105-507, 105-508(b), and 105-510 limiting certain provisions of act to Mecklenberg County. Deletes 105-508(c) specifying content of ballot questions in other counties. Deletes 105-510(a), provision specifying manner in which Sec'y shall distribute proceeds of taxes levied by counties, and 105-510(b), provision specifying manner in which counties and cities may use net proceeds of taxes. Adds new Ch. 159J authorizing counties and cities to adopt ordinances imposing impact fees for new community service facilities and authorizing counties, but not cities, to impose impact fees for schools. Also adopts requirements for determining the amount of impact fees that may be charged and establishes a procedure for challenging impact fees.

Intro. by Owens, Justice.

Ref. to Finance	GS 105, 159J
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