

April 3, 2003

**S 797. SOFT DRINK TAX/SCHOOL BREAKFAST.** *TO LEVY A THREE-CENTS PER CONTAINER TAX ON SOFT DRINKS TO PROVIDE FUNDS FOR EDUCATION.* Amends GS 105-113.45(a) as title indicates (current rate is  $\frac{1}{4}$  cent). Also increases excise tax rate on liquid and dry base products. Provides that Sec'y of Revenue must credit net proceeds of tax quarterly to State Board of Education and, subject to appropriation by General Assembly, requires Board to use funds to provide free breakfast to all kindergarten and first grade students in public schools. Unexpended funds revert to General Fund. Effective July 1, 2003.

**Intro. by Kinnaird.**

Ref. to	GS 105
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April 8, 2003

**Correction: S 797, Soft Drink Tax/School Breakfast.** The summary S 797, published in the Daily Bulletin of 4/3/2003, should have stated that the bill reenacts Art. 2B, Ch. 105, as it existed before repeal in 1996.