

March 23, 2005

**S 868. BILL LEE – MULTI-JURISDICTION INDUS. PARK. TO AMEND THE ENTERPRISE TIER STRUCTURE UNDER THE WILLIAM S. LEE QUALITY JOBS AND BUSINESS EXPANSION**

**ACT.** Rewrites GS 105-129.3(d), with regard to the enterprise tier structure, to make the exception that did apply to two-county industrial parks applicable to multi-jurisdictional industrial parks.

Removes requirement that a minimum amount of the park be located in the lowest-tier county and requirement that lowest tier county contribute a minimum amount to the park. Effective for taxable years beginning on or after January 1, 2005.

**Intro. by Berger of Franklin.**

Ref. to Finance

GS 105

August 12, 2005

**S 868. BILL LEE—MULTI-JURISDICTION INDUS. PARK.** Intro. 3/23/05. Senate committee substitute makes the following changes to 1st edition. Revises criteria allowing certain multi-jurisdiction industrial parks to qualify for tier one status if they meet conditions related to government ownership, size, population of the counties, and Medicaid eligibility within the counties.

August 23, 2005

**S 868. BILL LEE—MULTI-JURISDICTION INDUS. PARK.** Intro. 3/23/05. House committee substitute makes the following changes to 2nd edition. Allows an eligible industrial park located in four or more contiguous counties to have the lowest enterprise tier designation of the designations of the counties in which it is located only if at least 16.8% (was 16%) of the population in each county in which the park is located was Medicaid eligible for the 2003-04 fiscal year based on 2003 population estimates.

August 24, 2005

**S 868. BILL LEE/EXCISE TAX REFUND (NEW).** Intro. 3/23/05. House committee substitute makes the following changes to 3rd edition. Amends GS 105-113.39, effective September 1, 2005, to give tobacco products dealers a refund of tobacco products excise tax paid on stale or otherwise unsalable cigars returned to the manufacturer.

September 21, 2005

**SL 2005-406 (S 868). BILL LEE/EXCISE TAX REFUND. AN ACT TO AMEND THE ENTERPRISE TIER STRUCTURE UNDER THE WILLIAM S. LEE QUALITY JOBS AND BUSINESS EXPANSION ACT AND TO ALLOW FOR A REFUND OF EXCISE TAX ON UNSALABLE CIGARS.** Summarized in *Daily Bulletin* 3/23/05, 8/12/05, 8/23/05, and 8/24/05. Enacted September 20, 2005. Section 1 is effective for taxable years beginning on or after January 1, 2005. Section 2 is effective September 1, 2005.