

March 26, 2007

H 1051. DUPLIN COUNTY LOCAL OPTION SALES TAX. Filed 3/26/07. *TO AUTHORIZE DUPLIN COUNTY TO LEVY A ONE-HALF CENT LOCAL SALES AND USE TAX FOR PUBLIC SCHOOL CAPITAL OUTLAY PURPOSES AND COMMUNITY COLLEGE CAPITAL OUTLAY PURPOSES.* Adds a new Article 46 (Fourth One-Half Cent Local Government Sales and Use Tax Act) to GS Chapter 105 to authorize the Duplin County Board of Commissioners to levy a one-half cent sales and use tax in addition to the existing 2½ cents of local sales taxes under GS Chapter 105, Articles 39, 40, 42, and 44. The county board of commissioners may levy the tax by resolution only after giving at least ten days' public notice and holding a public hearing on the issue. Levy, collection, and administration of the tax are governed by GS Chapter 105, Article 39, except that the tax does not apply to food. The tax proceeds will be distributed to the taxing county on a point-of-origin basis and may only be used for public school capital outlay purposes, community college capital outlay purposes, and to retire indebtedness incurred for these purposes. Funds are meant to increase spending for these purposes and not to supplant funds. The tax does not apply to construction contracts entered into, awarded, or bid before the effective date of its levy.

Intro. by Tucker.

DUPLIN

April 19, 2007

H 1051. DUPLIN COUNTY LOCAL OPTION SALES TAX. Filed 3/26/07. House committee substitute makes the following changes to 1st edition. Amends proposed GS 105-537 to allow for the levy of the additional one-half cent local sales and use tax by a resolution by the county board of commissioners, or pursuant to a referendum, as authorized in Article 39 (First One Cent Local Government Sales and Use Tax) of GS Chapter 105. Provides that the adoption of the taxes be as provided in Article 39. Enacts new GS 105-538 to provide the form of the ballot to be used in a referendum.