

February 22, 2007

H 346. SALES TAX REFUND FOR TDAS. Filed 2/22/07. *TO AUTHORIZE A SALES AND USE TAX REFUND FOR TOURISM DEVELOPMENT AUTHORITIES AND OTHER ENTITIES AUTHORIZED TO SPEND OCCUPANCY TAX PROCEEDS FOR THE PROMOTION OF TRAVEL AND TOURISM.* Amends GS 105-164.14(c) to authorize annual sales and use tax refunds to tourism development authorities created by a city or county pursuant to an act of the General Assembly. Effective July 1, 2007, for purchases made on or after that date.

Intro. by Alexander, Howard.

GS 105

July 19, 2007

H 346. SALES TAX REFUND FOR TDAS. Filed 2/22/07. House committee substitute makes the following changes to 1st edition. Makes technical changes only, by updating the version of the statute being amended.