

February 20, 2007

S 245. SALES TAX REFUND FOR TDAS. Filed 2/20/07. *TO AUTHORIZE A SALES AND USE TAX REFUND FOR TOURISM DEVELOPMENT AUTHORITIES.* 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 Hoyle.

GS 105