

May 18, 2010

**H 1839. SALES & USE TAX REFUND SUNSET MODIFICATION.** Filed 5/18/10. *TO KEEP NORTH CAROLINA COMPETITIVE BY MODIFYING SALES AND USE TAX REFUNDS TO LURE QUALITY JOBS TO THE STATE.*

Amends GS 105-164.14(j) to make a facility eligible for an annual refund of sales and use taxes under the subsection, if the facility primarily performs paper-from-pulp manufacturing, creates at least 200 additional jobs, and pays an average weekly wage equal to or greater than the average wage in the county (including jobs filled for at least 1,600 hours during the calendar year in the calculation). Provides that a facility owner loses eligibility and must forfeit all refunds if the facility fails to maintain the required number of created jobs. Effective July 1, 2010, and applies to sales made on or after that date.

**Intro. by Moore.**

GS 105