

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2019

H.B. 1177
May 26, 2020
HOUSE PRINCIPAL CLERK

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HOUSE BILL DRH10808-MCxf-242C

Short Title: Extend Cumberland County Meals Tax. (Public)

Sponsors: Representative Floyd.

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO MODIFY THE CUMBERLAND COUNTY PREPARED FOOD AND
3 BEVERAGE TAX ORIGINALLY AUTHORIZED TO FACILITATE THE FINANCING
4 OF AN ARENA IN CUMBERLAND COUNTY.
5 The General Assembly of North Carolina enacts:
6 **SECTION 1.** Section 11 of Chapter 413 of the 1993 Session Laws, as amended by
7 Section 21 of Chapter 17 of the 1995 Session Laws, Section 2.19 of S.L. 2001-347, and Section
8 33.27 of S.L. 2005-276, reads as rewritten:
9 "Sec. 11. Repeal. – A tax levied under this act may be repealed by a resolution adopted by
10 the Cumberland County Board of Commissioners. The Cumberland County Board of
11 Commissioners shall repeal the tax not more than 10 years after the date when the new or
12 expanded arena facilities for which the tax was imposed are constructed and any debt for those
13 facilities has been paid. Repeal of a tax levied under this act shall become effective on the first
14 day of a month and may not become effective until the end of the fiscal year in which the repeal
15 resolution was adopted. Repeal of a tax levied under this act does not affect a liability for a tax
16 that has attached before the effective date of the repeal, nor does it affect a right to a refund of a
17 tax that accrued before the effective date of the repeal."
18 **SECTION 2.** There is appropriated from the General Fund to the Cumberland
19 County Board of Commissioners the sum of one thousand dollars (\$1,000) in nonrecurring funds
20 for the 2020-2021 fiscal year to study the effects on revenue resulting from the adjusted date of
21 repeal provided in Section 1 of this act.
22 **SECTION 3.** This act becomes effective January 1, 2021, and applies to sales of
23 prepared food and beverages made on or after that date.

