

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2025

FILED SENATE  
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S.B. 356  
PRINCIPAL CLERK

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SENATE BILL DRS45211-NIF-75

Short Title: Global Transpark Authority Sales Tax Mods. (Public)

Sponsors: Senator Brinson (Primary Sponsor).

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT TO REFUND CERTAIN LOCAL SALES AND USE TAXES TO THE NORTH  
3 CAROLINA GLOBAL TRANSPARK AUTHORITY.

4 The General Assembly of North Carolina enacts:

5 SECTION 1. G.S. 63A-24 reads as rewritten:

6 "§ 63A-24. General laws apply to Authority; exceptions.

7 (a) Except as provided in this section, the general laws that apply to State agencies apply  
8 to the Authority. The following general laws, to the extent provided below, do not apply to the  
9 Authority:

10 ...

11 (c) Notwithstanding G.S. 105-164.14(e), the Secretary of Revenue shall credit the  
12 quarterly refunds of local sales and use taxes paid indirectly by the North Carolina Global  
13 Transpark Authority (Authority) back to the Authority."

14 SECTION 2. This act is effective when it becomes law and applies to refunds  
15 payable for the first full quarter occurring on or after that date.

