

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2025

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SENATE BILL DRS35206-NIF-78C

Short Title: Clarify Ballot Language for Art. 46 Tax. (Public)

Sponsors: Senators Robinson and Garrett (Primary Sponsors).

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO MODIFY THE BALLOT LANGUAGE FOR THE REFERENDUM REQUIRED
3 TO LEVY THE ONE-QUARTER PERCENT COUNTY SALES AND USE TAX TO
4 CLARIFY THAT REVENUE DERIVED FROM THE TAX CAN BE USED FOR ANY
5 PUBLIC PURPOSE.

6 The General Assembly of North Carolina enacts:

7 **SECTION 1.** G.S. 105-537(c) reads as rewritten:

8 "(c) Ballot Question. – The form of the question to be presented on a ballot for a special
9 election concerning the levy of the tax authorized by this Article shall be:

10 "[] FOR [] AGAINST

11 Local sales and use tax at the rate of one-quarter percent (0.25%) (one-quarter of one penny) in
12 addition to all other State and local sales and use ~~taxes.~~taxes, the proceeds of which can be used
13 for any public purpose."

14 **SECTION 2.** This act is effective when it becomes law and applies to advisory
15 referendums under Article 46 of Chapter 105 of the General Statutes conducted on or after that
16 date.

