

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2025

**H.B. 1005**  
**Apr 10, 2025**  
**HOUSE PRINCIPAL CLERK**

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HOUSE BILL DRH40513-Nif-78A

Short Title: Clarify Ballot Language for Art. 46 Tax.

(Public)

Sponsors: Representative Clark.

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 CENT COUNTY SALES AND USE TAX AND TO  
4 MODIFY THE ALLOWABLE USES OF THE PROCEEDS DERIVED FROM THE TAX.

5 The General Assembly of North Carolina enacts:

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

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

9 "[ ] FOR [ ] AGAINST

10 Local sales and use tax at the rate of ~~one-quarter percent (0.25%)~~ a fraction of a penny (one penny  
11 for every four dollars (\$4.00) spent) in addition to all other State and local sales and use  
12 taxes."taxes, the proceeds of which can be used to increase pay for teachers and other education  
13 employees. This tax will not apply to gas, groceries, motor vehicles, or prescription drugs."

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.



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