

GENERAL ASSEMBLY OF NORTH CAROLINA
1995 SESSION

CHAPTER 7
HOUSE BILL 80

AN ACT TO REPEAL THE SPECIAL USE TAX ON CONSTRUCTION
EQUIPMENT BROUGHT INTO THE STATE.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-164.6(g) is repealed.

Sec. 2. This act does not affect the rights or liabilities of the State, a taxpayer, or another person arising under a statute repealed by this act before its repeal; nor does it affect the right to any refund or credit of a tax that would otherwise have been available under the repealed statute before its repeal.

Sec. 3. This act becomes effective July 1, 1995.

In the General Assembly read three times and ratified this the 9th day of March, 1995.

Dennis A. Wicker
President of the Senate

Harold J. Brubaker
Speaker of the House of Representatives