

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2007**

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**HOUSE BILL 2044**

Short Title: Revenue Act of 2007. (Public)

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Sponsors: Representatives Luebke, Gibson, Wainwright, and Weiss (Primary Sponsors).

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Referred to: Finance.

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May 10, 2007

A BILL TO BE ENTITLED

AN ACT TO EXTEND THE SUNSETS ON THE QUARTER CENT SALES TAX  
AND THE UPPER INCOME TAX BRACKET.

The General Assembly of North Carolina enacts:

**SECTION 1.** Section 24.1(j) of S.L. 2006-66 reads as rewritten:

"**SECTION 24.1.(j)** Subsection (b) of this section becomes effective December 1, 2006, and applies to sales made on or after that date. Subsections (d), (f), and (h) of this section become effective January 1, 2007, and apply to taxes collected on or after that date. Subsection (c) of this section becomes effective ~~July 1, 2007,~~ July 1, 2009, and applies to sales made on or after that date. Subsections (e), (g), and (i) of this section become effective ~~July 1, 2007,~~ July 1, 2009, and apply to taxes collected on or after that date. The remainder of this section is effective when it becomes law."

**SECTION 2.** Section 24.2(d) of S.L. 2006-66 reads as rewritten:

"**SECTION 24.2.(d)** Subsection (b) of this section is effective for taxable years beginning on or after January 1, 2007. Subsection (c) of this section is effective for taxable years beginning on or after ~~January 1, 2008.~~ January 1, 2010. The remainder of this section is effective when it becomes law."

**SECTION 3.** This act is effective when it becomes law.