

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2007

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SENATE DRS75033-MCx-32 (1/31)

Short Title: Iredell County Tax for School Construction. (Local)

Sponsors: Senator Forrester.

Referred to:

A BILL TO BE ENTITLED

AN ACT TO AUTHORIZE IREDELL COUNTY TO LEVY A ONE-HALF CENT
LOCAL SALES AND USE TAX FOR PUBLIC SCHOOL CAPITAL OUTLAY
PURPOSES.

The General Assembly of North Carolina enacts:

SECTION 1. This act applies to Iredell County only.

SECTION 2. Subchapter VIII of Chapter 105 of the General Statutes is
amended by adding a new Article to read:

"Article 46.

"Fourth One-Half Cent (1/2¢) Local Government Sales and Use Tax.

"§ 105-535. Short title.

This Article is the Fourth One-Half Cent (1/2¢) Local Government Sales and Use
Tax Act.

"§ 105-536. Limitations.

This Article applies only to counties that levy the first one-cent (1¢) local sales and
use tax under Article 39 of this Chapter or under Chapter 1096 of the 1967 Session
Laws, the first one-half cent (1/2¢) local sales and use tax under Article 40 of this
Chapter, the second one-half cent (1/2¢) local sales and use tax under Article 42 of this
Chapter, and the third one-half cent (1/2¢) local sales and use tax under Article 44 of
this Chapter.

"§ 105-537. Levy.

If a majority of those voting in a special election held pursuant to this Article vote
for the levy of the taxes in a county, the board of commissioners of that county may, by
resolution, levy one-half percent (1/2%) local sales and use taxes in addition to any
other State and local sales and use taxes levied pursuant to law.

"§ 105-538. County election on adoption of tax.

