

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2011**

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HOUSE BILL 884

Short Title: Extend Temp. Sales Tax Rate Increase 2 Years. (Public)

Sponsors: Representatives Pierce and Hall (Primary Sponsors).
 For a complete list of Sponsors, see Bill Information on the NCGA Web Site.

Referred to: Rules, Calendar, and Operations of the House.

May 4, 2011

A BILL TO BE ENTITLED
AN ACT TO TEMPORARILY EXTEND THE TEMPORARY SALES TAX RATE
INCREASE.

The General Assembly of North Carolina enacts:

SECTION 1. Section 27A.2(f) of S.L. 2009-451 reads as rewritten:

"SECTION 27A.2.(f) Subsections (a) and (e) of this section are effective when they become law. The remainder of this section becomes effective October 1, 2009. Subsection (b) applies to sales made on or after October 1, 2009, and subsections (c) and (d) apply to distributions for months beginning on or after October 1, 2009. Subsections (b) through (d) of this section expire July 1, ~~2011~~2013. This section does not affect the rights or liabilities of the State, a taxpayer, or another person arising under a statute amended or repealed by this section before the effective date of its amendment or repeal; nor does it affect the right to any refund or credit of a tax that accrued under the amended or repealed statute before the effective date of its amendment or repeal."

SECTION 2. This act is effective when it becomes law.

