

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2015

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SENATE BILL 727
Finance Committee Substitute Adopted 5/31/16

Short Title: Moore County Local Sales Tax Use Restriction.

(Local)

Sponsors:

Referred to:

April 26, 2016

1 A BILL TO BE ENTITLED
2 AN ACT TO MODIFY PERMISSIBLE USES OF THE QUARTER CENT LOCAL OPTION
3 SALES TAX FOR MOORE COUNTY.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** This act applies to Moore County only.

6 **SECTION 2.** 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 (1/4) of one percent (~~0.25%~~)(1%) in addition
11 to all other State and local sales and use taxes."taxes, to be used only for public school
12 construction purposes. For example, tax on a purchase of one hundred dollars (\$100.00) would be
13 an extra twenty-five cents (25¢)."

14 **SECTION 3.** G.S. 105-538 reads as rewritten:

15 "**§ 105-538. Administration and use of taxes.**

16 (a) Administration. – Except as provided in this Article, the adoption, levy, collection,
17 administration, and repeal of these additional taxes must be in accordance with Article 39 of this
18 Chapter. G.S. 105-468.1 is an administrative provision that applies to this Article. A tax levied
19 under this Article does not apply to the sales price of food that is exempt from tax pursuant to
20 G.S. 105-164.13B or to the sales price of a bundled transaction taxable pursuant to
21 G.S. 105-467(a)(5a). The Secretary shall not divide the amount allocated to a county between the
22 county and the municipalities within the county.

23 (b) Use. – A county may use funds received under this Part only for financing and
24 constructing public schools. A county shall use funds to supplement and not to supplant or replace
25 existing funds or other resources for public school construction."

26 **SECTION 4.** This act is effective when it becomes law.

