

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2025

FILED SENATE  
Feb 21, 2025  
S.B. 131  
PRINCIPAL CLERK

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SENATE BILL DRS15058-NIF-49

Short Title: Buncombe County Article 39 Tax. (Local)

Sponsors: Senators Moffitt, Mayfield, and Daniel (Primary Sponsors).

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT TO AUTHORIZE BUNCOMBE COUNTY TO USE ARTICLE 39 LOCAL  
3 GOVERNMENT SALES AND USE TAX PROCEEDS FOR ANY PUBLIC PURPOSE.  
4 The General Assembly of North Carolina enacts:  
5 SECTION 1. Notwithstanding any provision of law to the contrary, Buncombe  
6 County may use the net proceeds allocated to it by the Secretary of Revenue under Article 39 of  
7 Chapter 105 of the General Statutes for any public purpose.  
8 SECTION 2. This act is effective when it becomes law and applies to net proceeds  
9 allocated to Buncombe County by the Secretary of Revenue under Article 39 of Chapter 105 of  
10 the General Statutes that occur on or after July 1, 2025, and until June 30, 2027.



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