

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2025**

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**SENATE BILL 547**

Short Title: Clarify Ballot Language for Art. 46 Tax. (Public)

Sponsors: Senators Robinson and Garrett (Primary Sponsors).

Referred to: Rules and Operations of the Senate

March 26, 2025

A BILL TO BE ENTITLED  
AN ACT TO MODIFY THE BALLOT LANGUAGE FOR THE REFERENDUM REQUIRED  
TO LEVY THE ONE-QUARTER PERCENT COUNTY SALES AND USE TAX TO  
CLARIFY THAT REVENUE DERIVED FROM THE TAX CAN BE USED FOR ANY  
PUBLIC PURPOSE.

The General Assembly of North Carolina enacts:

**SECTION 1.** G.S. 105-537(c) reads as rewritten:

"(c) Ballot Question. – The form of the question to be presented on a ballot for a special election concerning the levy of the tax authorized by this Article shall be:

"[ ] FOR [ ] AGAINST

Local sales and use tax at the rate of one-quarter percent (0.25%) (one-quarter of one penny) in addition to all other State and local sales and use taxes.~~taxes, the proceeds of which can be used for any public purpose.~~"

**SECTION 2.** This act is effective when it becomes law and applies to advisory referendums under Article 46 of Chapter 105 of the General Statutes conducted on or after that date.

