

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1995

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HOUSE BILL 80

Short Title: Repeal Obsolete Use Tax.

(Public)

Sponsors: Representatives Tallent, Arnold, Gamble, Luebke, Ramsey; and Buchanan.

Referred to: Finance.

February 1, 1995

A BILL TO BE ENTITLED

**AN ACT TO REPEAL THE SPECIAL USE TAX ON CONSTRUCTION EQUIPMENT
BROUGHT INTO THE STATE.**

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-164.6(g) is repealed.

Sec. 2. This act does not affect the rights or liabilities of the State, a taxpayer, or another person arising under a statute repealed by this act before its repeal; nor does it affect the right to any refund or credit of a tax that would otherwise have been available under the repealed statute before its repeal.

Sec. 3. This act becomes effective July 1, 1995.

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