# GENERAL ASSEMBLY OF NORTH CAROLINA

#### **SECOND EXTRA SESSION 1996**

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### SENATE RESOLUTION 44

Sponsors: Senator Sherron.

Referred to:

# July 24, 1996

1	A SENATE RESOLUTION TO AMEND THE SENATE RULES TO ENABLE THE		
2	SENATE TO CONSIDER CERTAIN ADMINISTRATIVE LAW MATTERS IN		
3	THE SECOND 1996 EXTRA SESSION.		
4	Be it resolved by the Senate:		
5	Section 1. Rule 40.1 of the permanent rules of the Senate for the Second Extra		
6	Session 1996 of the General Assembly reads as rewritten:		
7	"Rule 40.1. Limitation on resolutions and bills.		
8	The only resolutions that may be introduced or considered in the Senate are		
9	resolutions amending the Senate rules or adjourning the Extra Session sine die. All bills		
10	shall be excluded from introduction or consideration in the Senate, other than any of the		
11	following:		
12	(1) The Current Operations Appropriations Act of 1996, a bill making general		
13	revisions in the State budget for fiscal year 1996-97.		
14	(2) A bill to reform the existing provisions in the State's tax laws that violate		
15	the interstate commerce clause of the United States Constitution.		
16	(3) Tax legislation as follows:		
17	a. Reduce the corporate income tax rate.		
18	b. Reduce the soft drink tax rate.		
19	c. Reduce the rate of sales and use tax that applies to food.		
20	d. Provide income tax credits and refunds to federal retirees for		
21	income taxes paid on their retirement benefits for tax years 1985		
22	through 1988.		

# GENERAL ASSEMBLY OF NORTH CAROLINA

1	e.	Allow income and franchise tax credits that give businesses an
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2		incentive to locate, expand, or invest in this State, and make
3		related changes to the Industrial Development Fund and
4		Community Development Block Grants.
5	f.	Repeal privilege license taxes.
6	g.	Clarify sales and use tax treatment of free items and bundled
7		transactions.
8	h.	Reduce the rate of sales and use tax that applies to gas and
9		electricity used in farming and industry.
10	i.	Allow tax incentives for charitable giving.
11	j.	Reduce and simplify inheritance and gift taxes.
12	k.	Expand the property tax homestead exemption.
13	1.	Extend the State Ports Tax Credit to forest products.
14	(4) Local bil	Is that passed one house during 1996, were placed on the calender
15	for second reading or p	assed second reading in the second house, and were required to be
16	read on separate days u	nder Article II, Section 23 of the Constitution of North Carolina.
17	(5) Legislati	on required to be considered and enacted before 1997 pursuant to
18	a court order, and legisl	ation affecting pending litigation.
19	(6) Bills mal	king appointments to office by the General Assembly.
20	(7) Bills aut	norizing legislative study commissions.
21	(8) A bill th	hat addresses the administrative law issues considered in 1996 in
22	Senate Bill 1324 (Resol	lve APA Problems)."
23		resolution is effective upon adoption.