

**GENERAL ASSEMBLY OF NORTH CAROLINA**  
**SESSION 2007**

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**HOUSE BILL 891**

Short Title: Reinstatement LEA Sales Tax Refund. (Public)

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Sponsors: Representatives Holloway, Daughtry, Dollar (Primary Sponsors); Almond, Barnhart, Blackwood, Blust, Boylan, Brown, Cleveland, Current, Dockham, Folwell, Frye, Gulley, Hilton, Kiser, Langdon, McGee, Pate, Samuelson, Setzer, Steen, Thomas, Tillis, Walend, and Walker.

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Referred to: Appropriations.

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March 20, 2007

A BILL TO BE ENTITLED

AN ACT TO REINSTATE THE SALES AND USE TAX REFUND FOR LOCAL SCHOOL ADMINISTRATIVE UNITS.

The General Assembly of North Carolina enacts:

**SECTION 1.** Section 7.51 of S.L. 2005-276, as amended by Section 7 of S.L. 2005-345, and as amended by Section 7.20.(b) of S.L. 2006-66, is repealed.

**SECTION 2.** Section 7.20 of S.L. 2006-66, as amended by Section 32 of S.L. 2006-162, is repealed.

**SECTION 3.** This act becomes effective July 1, 2007, and applies to purchases made on or after that date.