

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1997

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HOUSE BILL 36

Short Title: Make Use Tax User-Friendly.

(Public)

Sponsors: Representatives Capps, Blue, Cansler, Church, Neely, Shubert; and Aldridge.

Referred to: Finance.

February 4, 1997

A BILL TO BE ENTITLED

1 AN ACT TO RELIEVE CONSUMERS OF THE REQUIREMENT OF FILING
2 MONTHLY USE TAX RETURNS.

3 The General Assembly of North Carolina enacts:

4 Section 1. G.S. 105-164.16 is amended by adding a new subsection to read:

5 "(d) Use Tax on Out-of-State Purchases. – Notwithstanding subsection (b), an
6 individual who purchases tangible personal property outside the State for a nonbusiness
7 purpose shall file a use tax return on an annual basis. The annual reporting period ends
8 on the last day of the calendar year. The return is due by the due date, including any
9 approved extensions, for filing the individual's income tax return."

10 Section 2. This act is effective when it becomes law and applies to purchases
11 made on or after January 1, 1997.
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