

GENERAL ASSEMBLY OF NORTH CAROLINA
1997 SESSION

S.L. 1997-77
HOUSE BILL 36

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

The General Assembly of North Carolina enacts:

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

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

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

In the General Assembly read three times and ratified this the 15th day of May, 1997.

s/ Dennis A. Wicker
President of the Senate

s/ Harold J. Brubaker
Speaker of the House of Representatives

s/ James B. Hunt, Jr.
Governor

Approved 5:40 p.m. this 22nd day of May, 1997