

**GENERAL ASSEMBLY OF NORTH CAROLINA**

**SESSION 1997**

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**HOUSE BILL 970**

Short Title: Moratorium on Internet Tax.

(Public)

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Sponsors: Representative Reynolds.

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Referred to: Technology, if favorable, Finance.

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April 16, 1997

**A BILL TO BE ENTITLED**

**AN ACT TO PROVIDE A POSITIVE ENVIRONMENT FOR ECONOMIC  
DEVELOPMENT BY DECLARING A MORATORIUM ON TAXATION OF  
INTERNET SERVICES FOR AT LEAST TWO MORE YEARS.**

The General Assembly of North Carolina enacts:

Section 1. It is the intent of the General Assembly that no sales taxes or similar taxes or fees on Internet services and Internet service providers shall be enacted for at least two more years.

Section 2. This act becomes effective October 1, 1997, and expires October 1, 1999.

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