

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1995

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SENATE BILL 75

Short Title: Raeford Sales Tax Refund.

(Public)

Sponsors: Senator Parnell.

Referred to: Finance.

January 30, 1995

A BILL TO BE ENTITLED

**AN ACT TO ALLOW AN EXTENSION OF TIME FOR THE CITY OF RAEFORD TO
FILE AN APPLICATION FOR A SALES TAX REFUND.**

The General Assembly of North Carolina enacts:

Section 1. Notwithstanding the provisions of G.S. 105-164.14(c) and (d), an application for a sales tax refund filed by the City of Raeford for taxes paid during the fiscal year ending June 30, 1993, that otherwise complies with the requirements of G.S. 105-164.14(c) shall be considered timely if it is filed on or before December 31, 1994.

Sec. 2. This act is effective upon ratification.