

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2023**

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**HOUSE BILL 668**

Short Title: Study on Eliminating Unauthorized Subs. Tax. (Public)

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Sponsors: Representatives Everitt, Morey, Crawford, and Autry (Primary Sponsors).  
*For a complete list of sponsors, refer to the North Carolina General Assembly web site.*

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Referred to: Rules, Calendar, and Operations of the House

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April 19, 2023

A BILL TO BE ENTITLED

AN ACT REQUIRING THE REVENUE LAWS STUDY COMMITTEE TO STUDY THE  
FEASIBILITY AND EFFECT OF ELIMINATING THE UNAUTHORIZED  
SUBSTANCES TAXES.

The General Assembly of North Carolina enacts:

**SECTION 1.** The Revenue Laws Study Committee (the "Committee") shall study the costs and benefits reasonably anticipated from eliminating the unauthorized substances taxes by repealing Article 2D of Subchapter I of Chapter 105 of the General Statutes, including any funding necessary to compensate State or local law enforcement for any resulting revenue losses. The Committee shall report its findings, together with any recommended legislation, to the 2024 Regular Session of the 2023 General Assembly upon its convening.

**SECTION 2.** This act is effective when it becomes law.

