

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2025**

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SENATE BILL 356

Short Title: Global Transpark Authority Sales Tax Mods. (Public)

Sponsors: Senator Brinson (Primary Sponsor).

Referred to: Rules and Operations of the Senate

March 24, 2025

A BILL TO BE ENTITLED
AN ACT TO REFUND CERTAIN LOCAL SALES AND USE TAXES TO THE NORTH
CAROLINA GLOBAL TRANSPARK AUTHORITY.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 63A-24 reads as rewritten:

"§ 63A-24. General laws apply to Authority; exceptions.

(a) Except as provided in this section, the general laws that apply to State agencies apply to the Authority. The following general laws, to the extent provided below, do not apply to the Authority:

...

(c) Notwithstanding G.S. 105-164.14(e), the Secretary of Revenue shall credit the quarterly refunds of local sales and use taxes paid indirectly by the North Carolina Global Transpark Authority (Authority) back to the Authority."

SECTION 2. This act is effective when it becomes law and applies to refunds payable for the first full quarter occurring on or after that date.

