GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1989

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HOUSE BILL 2207

Short Title: Use Ice Sales Tax for Vietnam Memorial.	(Public)
Sponsors: Representatives Diggs; Dawkins, Rhyne, Wicker, and Bowman.	
Referred to: Finance.	
May 31, 1990	
A BILL TO BE ENTITLED	
AN ACT TO REMOVE THE OBSOLETE SALES TAX EXEMPTION FOR	ICE AND
TO ESTABLISH THE VIETNAM VETERANS MEMORIAL	PARK
MAINTENANCE FUND.	
The General Assembly of North Carolina enacts:	
Section 1. G.S. 105-164.13(6) is repealed.	
Sec. 2. G.S. 136-44 reads as rewritten:	
"§ 136-44. Maintenance of grounds at home of Nathaniel Macon and grav	e of Anne
Carter Leecertain sites.	1.1 1
(a) The Department of Transportation is hereby authorized and directe	_
the highway supervisor of the Warren County District, to clean off and keep premises and grounds at the old home of Nathaniel Macon, known	
Springs," which are owned by the County of Warren, and also to look after the	
keeping the grounds surrounding the grave of Miss Anne Carter Lee, da	
General Robert E. Lee, in Warren County. shall maintain the grounds at the	_
sites:	
(1) The home of Nathaniel Macon, known as 'Buck Springs,' is	in Warren
County.	
(2) The grave of Miss Anne Carter Lee, daughter of General	Robert E.
Lee, in Warren County.	
(3) The Vietnam Veterans Memorial Park, located off Interstate 8	
(b) A special endowment account, designated the Vietnam Veterans	Memorial

Park Maintenance Fund, is established in the State treasury. During fiscal year 1990-91,

the Treasurer shall deposit the sum of two hundred thousand dollars (\$200,000) in the

1	Fund by transferring one-fourth of this amount at the end of each quarter in the fiscal
2	year. The amount of two hundred thousand dollars (\$200,000) represents part of the
3	estimated increase in State revenue generated by the removal of the sales tax exemption
4	for ice.
5	Each year, beginning with fiscal year 1991-92, income generated by the Fund is

Each year, beginning with fiscal year 1991-92, income generated by the Fund is annually appropriated to the Department of Transportation to maintain the grounds at the Vietnam Veterans Memorial Park, located off Interstate 85. Income from the Fund that is not needed in a fiscal year to maintain the Park grounds shall be added to the principal in the Fund."

Sec. 3. This act shall become effective July 1, 1990.

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