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**129th Legislature (2018-2020)**

**History and Final Disposition**

LD 824 / HP0598

An Act To Allow a Municipality To Opt Out of Collecting Personal Property and Business Equipment Taxes. Presented by Representative THERIAULT of China. Referred to the Joint Standing Committee on Taxation. Public Hearing 02/27/19. Final Disposition: Ought Not to Pass Pursuant to Joint Rule 310 04/11/19.

**Original Bill**

[LD 824 \(129th Legis. 2019\)](#)

**Analyst's Summary of Bill**

[LD 824](#)

**Committee Materials**

Joint Standing Committee on Taxation

- (Master file available on request—please include citation: cf129-LD-0824.pdf)  
[Public Hearing \(committee page >> audio file\) \(LD 824\) \(TAX\) \(2/27/2019\)](#)  
[Work Session \(committee page >> audio file\) \(LD 824\) \(TAX\) \(3/6/2019\)](#)  
[Work Session \(committee page >> audio file\) \(LD 824\) \(TAX\) \(3/27/2019\)](#)
- (Click audio link on committee page. Audio files may cover several bills/papers)

**Floor Proceedings and Debate**

[HOUSE, February 14, 2019 \(H142-150\)](#)

- p. H-146

[SENATE, February 14, 2019 \(S164-172\)](#)

- p. S-171

[HOUSE, April 11, 2019 \(H336-361\)](#)

- p. H-338

[SENATE, April 11, 2019 \(S383-409\)](#)

- p. S-392

**Cross References**

[LD 146 \(129th Legis. 2019\)](#)

**News Articles**

Opt-out tax bill endorsed by town of China draws mixed response at hearing (Meg Robbins) (Morning Sentinel, 2/28/2019, p. B1, B2) • (Available on request—please include citation: 129/LD08xx/nc129-LD-0824/Morning Sentinel 190228A.pdf)

Taxation committee postpones action on China's opt-out tax bill (Meg Robbins) (Morning Sentinel, 3/7/2019, p. A1, A3) • (Available on request—please include citation: 129/LD08xx/nc129-LD-0824/Morning Sentinel 190307A.pdf)

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