GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1989

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HOUSE BILL 2207
Committee Substitute Favorable 7/3/90
Third Edition Engrossed 7/6/90
Finance Committee Substitute Adopted 7/17/90

Short Title: Sales Tax on Ice. (Public)

Sponsors:

Referred to:

May 31, 1990

A BILL TO BE ENTITLED

AN ACT TO REMOVE THE OBSOLETE SALES TAX EXEMPTION FOR ICE.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-164.13(6) is repealed.

Sec. 2. G.S. 105-164.13(4b) reads as rewritten:

"(4b) Products of a farm sold in their original state by the producer of the products if the producer is not primarily a retail ~~merchant.~~ merchant and ice used to preserve farm products until the products are sold at retail."

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