

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1989

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SENATE BILL 1366*

Short Title: No Sales Tax on Small Power Producer.

(Public)

Sponsors: Senators Winner, Guy, Kincaid, Rauch, Staton; and Simpson.

Referred to: Finance.

May 23, 1990

1 A BILL TO BE ENTITLED
2 AN ACT TO ALLOW A SALES TAX EXEMPTION FOR FUEL USED BY A
3 SMALL POWER PRODUCER TO GENERATE ELECTRICITY.
4 The General Assembly of North Carolina enacts:
5 Section 1. G.S. 105-164.13 is amended by adding a new subdivision to read:
6 "(8a) Sales to a small power production facility, as defined in 16 U.S.C.
7 § 796(17)(A), of fuel used by the facility to generate electricity."
8 Sec. 2. This act shall become effective July 1, 1990.