

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1993

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SENATE BILL 605*

State Personnel and State Government Committee Substitute Adopted 6/21/93

Third Edition Engrossed 7/6/93

Fourth Edition Engrossed 7/20/93

House Committee Substitute Favorable 6/30/94

Short Title: No Sales Tax on State Art.

(Public)

Sponsors:

Referred to:

March 29, 1993

A BILL TO BE ENTITLED

AN ACT TO EXEMPT WORKS OF ART FOR STATE BUILDINGS FROM STATE
AND LOCAL SALES TAXES.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-164.13 is amended by adding a new subdivision to read:

"(29a) Sales to State agencies of works of art for a State building pursuant to Article 47A of Chapter 143 of the General Statutes. As used in this subdivision, the terms 'works of art' and 'State building' have the meanings provided in G.S. 143-408.3."

Sec. 2. This act becomes effective September 1, 1994, and applies to sales made on or after that date.