

GENERAL ASSEMBLY OF NORTH CAROLINA  
1993 SESSION

CHAPTER 739  
SENATE BILL 605

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.

In the General Assembly read three times and ratified this the 13th day of July, 1994.

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Dennis A. Wicker  
President of the Senate

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Daniel Blue, Jr.  
Speaker of the House of Representatives