

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1995

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SENATE BILL 226

Short Title: Railroad Diesel Sales Tax Exemption/AB.

(Public)

Sponsors: Senator Martin of Pitt.

Referred to: Finance

February 20, 1995

A BILL TO BE ENTITLED

AN ACT TO EXEMPT RAILROADS FROM PAYMENT OF SALES TAX ON
DIESEL FUEL USED BY LOCOMOTIVES AND RAILROAD CARS.

The General Assembly of North Carolina enacts:

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

"(11a) Sales of diesel fuel to railroad companies for use in rolling stock other than motor vehicles. The definitions in G.S. 105-333 apply in this subdivision."

Sec. 2. This act is effective on the first day of the second month following its ratification.

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