

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2001**

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SENATE BILL 843

Short Title: Sales Tax on Certain Electricity.

(Public)

Sponsors: Senators Plyler, Purcell, and Hartsell.

Referred to: Finance.

April 4, 2001

A BILL TO BE ENTITLED

AN ACT TO EXEMPT ELECTRICITY USED FOR CERTAIN PURPOSES FROM
THE SALES AND USE TAX.

The General Assembly of North Carolina enacts:

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

"(8b) Sales to a manufacturer of electricity that is separately metered or
measured and that is used in the electrolytic smelting process to
manufacture aluminum."

SECTION 2. This act becomes effective July 1, 2001, and applies to sales
made on or after that date.