

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2003

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SENATE DRS85110-LCx-58 (03/13)

Short Title: Aggregates & Asphalt Tax Uniformity. (Public)

Sponsors: Senator Rand.

Referred to:

A BILL TO BE ENTITLED

AN ACT TO EQUALIZE THE SALES TAX ON AGGREGATES AND ON ASPHALT AND CONCRETE.

The General Assembly of North Carolina enacts:

**SECTION 1.(a)** G.S. 105-164.3 is amended by adding two new subdivisions to read:

**"§ 105-164.3. Definitions.**

The following definitions apply in this Article:

(1) Aggregates. – Stone, sand, gravel, recycled concrete, and recycled asphalt. The term includes stone material that has been crushed, screened, washed, or processed in any way.

(1b) Asphalt and concrete. – Bituminous asphalt, hot mix asphalt, Superpave mix asphalt, and unhardened concrete, however manufactured."

**SECTION 1.(b)** The Revisor of Statutes is authorized to renumber the existing subdivisions in G.S. 105-164.3 to retain alphabetical order.

**SECTION 2.** G.S. 105-164.13(3) reads as rewritten:

**"§ 105-164.13. Retail sales and use tax.**

The sale at retail, the use, storage or consumption in this State of the following tangible personal property is specifically exempted from the tax imposed by this Article:

...

(3) Products of forests and mines in their original or unmanufactured state when ~~such sales are made~~ sold by the producer in the capacity of producer. This subdivision does not apply to sales of aggregates."

**SECTION 3.** G.S. 105-164.13, as amended by this act, is amended by adding two new subdivisions to read:

**"§ 105-164.13. Retail sales and use tax.**

1       The sale at retail, the use, storage or consumption in this State of the following  
2 tangible personal property is specifically exempted from the tax imposed by this Article:

3           ...

4           (40a) Sales of aggregates to contractors or subcontractors for use by them in  
5           the performance of contracts with the Department of Transportation or  
6           with a governmental entity listed in G.S. 105-164.14(c).

7           (51) Asphalt and concrete."

8       **SECTION 4.** This act becomes effective July 1, 2003. This act does not  
9 apply to aggregates purchased to fulfill a lump-sum or unit-price contract entered into or  
10 awarded before the effective date of this act or entered into or awarded pursuant to a bid  
11 made before the effective date of this act.