

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2007

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SENATE DRS55369-MC-110 (3/13)

Short Title: Sales Tax Exemption for Baked Goods. (Public)

Sponsors: Senators Kerr, and Hoyle.

Referred to:

A BILL TO BE ENTITLED

AN ACT TO ENSURE THAT ALL BREAD SOLD AT A BAKERY THRIFT STORE
IS TAXED AT THE SAME SALES TAX RATE.

The General Assembly of North Carolina enacts:

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

"(27a) Bread, rolls, and buns sold at a bakery thrift store. A 'bakery thrift store' is a retail outlet of a bakery that sells at wholesale over ninety percent (90%) of the items it makes and sells at the retail outlet day-old bread, rolls, and buns returned to it by retailers that acquired these items from the bakery."

SECTION 2. G.S. 105-467(a) is amended by adding a new subdivision to
read:

"(5a) The sales price of bread, rolls, and buns that are sold at a bakery thrift store and are exempt from State tax under G.S. 105-164.13(27a)."

SECTION 3. This act becomes effective July 1, 2007, and applies to sales
made on or after that date.