GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 2007

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SENATE DRS15047-MC-94A (3/7)

Short Title:	Sales Tax Relief For Certain Textbooks.	(Public)
Sponsors:	Senator Brown.	
Referred to:		

A BILL TO BE ENTITLED

AN ACT TO CREATE A SALES TAX EXEMPTION FOR PURCHASES OF SCHOOL INSTRUCTIONAL MATERIAL BY STUDENTS AT POSTSECONDARY EDUCATIONAL INSTITUTIONS.

The General Assembly of North Carolina enacts:

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

"(14b) Sales of school instructional material to students enrolled at postsecondary educational institutions. As used in this subdivision, "school instructional material" means written material commonly used by the student in a course of study as a reference and to learn the subject being taught."

SECTION 2. This act becomes effective July 1, 2007, and applies to sales made on or after that date.