

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2007

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HOUSE DRH70154-MC-69 (2/22)

Short Title: Home Heating Fuel Tax Exemption. (Public)

Sponsors: Representatives Frye and Moore (Primary Sponsors).

Referred to:

A BILL TO BE ENTITLED

1
2 AN ACT EXEMPTING FUEL SOLD TO PERSONS FOR RESIDENTIAL
3 PURPOSES FROM SALES AND USE TAX AND EXEMPTING PIPED
4 NATURAL GAS SOLD TO PERSONS FOR RESIDENTIAL PURPOSES FROM
5 EXCISE TAX.

6 The General Assembly of North Carolina enacts:

7 **SECTION 1.** G.S. 105-164.13(44) reads as rewritten:

8 "(44) Piped natural gas.—~~This item is exempt because it is taxed under~~
9 ~~Article 5E of this Chapter.~~"

10 **SECTION 2.** G.S. 105-164.13 is amended by adding a new subdivision to

11 read:

12 "(44a) Sales of fuel, other than electricity, to persons for residential
13 purposes."

14 **SECTION 3.** G.S. 105-187.41(a) reads as rewritten:

15 "(a) Scope. – An excise tax is imposed on piped natural gas received for
16 consumption in this State for purposes other than residential purposes. This tax is
17 imposed in lieu of a sales and use tax and a percentage gross receipts tax on piped
18 natural gas."

19 **SECTION 4.** Section 2 of this act becomes effective July 1, 2007, and
20 applies to sales made on or after that date. Section 3 of this act becomes effective July 1,
21 2007, and applies to billing periods beginning on or after that date. The remainder of
22 this act is effective when it becomes law.