

**GENERAL ASSEMBLY OF NORTH CAROLINA**  
**SESSION 2007**

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**SENATE DRS15205-RBz-32 (03/25)**

Short Title: Exempt Disaster Assistance Debit Sales. (Public)

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Sponsors: Senators Hartsell, Brunstetter, Clodfelter, Dalton, Hoyle, and Kerr.

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Referred to:

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A BILL TO BE ENTITLED

AN ACT TO PROVIDE A SALES TAX EXEMPTION FOR TANGIBLE PERSONAL  
PROPERTY PURCHASED WITH A CLIENT ASSISTANCE DEBIT CARD  
ISSUED FOR DISASTER ASSISTANCE RELIEF BY A STATE AGENCY OR A  
FEDERAL AGENCY OR INSTRUMENTALITY.

The General Assembly of North Carolina enacts:

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

"(58) Tangible personal property purchased with a client assistance debit  
card issued for disaster assistance relief by a State agency or a federal  
agency or instrumentality."

**SECTION 2.** This act becomes effective July 1, 2008, and applies to  
purchases made on or after that date.