

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2009

S

1

SENATE BILL 610

Short Title: Sales Tax: Exempt Liquefied Petroleum Gas. (Public)

Sponsors: Senator Atwater.

Referred to: Finance.

March 17, 2009

A BILL TO BE ENTITLED

AN ACT TO EXEMPT LIQUEFIED PETROLEUM GAS SOLD TO INDIVIDUALS FOR  
DOMESTIC CONSUMPTION FROM THE STATE AND LOCAL SALES AND USE  
TAX.

The General Assembly of North Carolina enacts:

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

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

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

...

(60) Liquefied petroleum gas when sold to an individual purchaser for domestic  
consumption. Domestic consumption does not include use or consumption  
for business, commercial, or industrial purposes."

**SECTION 2.** This act becomes effective July 1, 2009, and applies to deliveries  
made on or after that date.

