

GENERAL ASSEMBLY OF NORTH CAROLINA  
1985 SESSION

CHAPTER 1005  
SENATE BILL 906

AN ACT PROVIDING THAT RETAIL FOOD ESTABLISHMENTS ARE NOT  
MANUFACTURERS FOR SALES TAX PURPOSES.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-164.4(1)h. is amended by adding the following sentence at the end of that paragraph to read:

"As used in this paragraph, the term 'manufacturing industries and plants' does not include delicatessens, cafes, cafeterias, restaurants, and other similar retailers that are principally engaged in the retail sale of foods prepared by them for consumption on or off their premises."

Sec. 2. This act is effective upon ratification.

In the General Assembly read three times and ratified, this the 14th day of July, 1986.