

GENERAL ASSEMBLY OF NORTH CAROLINA
1985 SESSION

CHAPTER 901
HOUSE BILL 1448

AN ACT REQUIRING THAT CERTAIN GOLF CARTS AND BATTERY CHARGERS BE CONSIDERED A SINGLE ARTICLE FOR SALES TAX PURPOSES.

The General Assembly of North Carolina enacts:

Section 1. Part 4 of Division II of Article 5 of Chapter 105 of the General Statutes is amended by adding a new section to read:

"§ 105-164.12A. Electric golf cart and battery charger considered a single article.

– The sale of an electric golf cart and a battery charger that is not physically attached to the golf cart is considered the sale of a single article of tangible personal property in imposing tax under this Article if the battery charger is designed to recharge the golf cart and is sold to the purchaser of the golf cart when the golf cart is sold."

Sec. 2. This act shall become effective July 1, 1986.

In the General Assembly read three times and ratified, this the 7th day of July, 1986.