

GENERAL ASSEMBLY OF NORTH CAROLINA
1985 SESSION

CHAPTER 973
SENATE BILL 488

AN ACT TO PROVIDE EQUITABLE SALES TAX TREATMENT FOR
COMMERCIAL LIVESTOCK AND POULTRY STRUCTURES.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-164.13 is amended by inserting a new subdivision to read as follows:

"(4.2) Materials used in the construction, repair, or improvement of any enclosure or structure specifically designed, constructed, and used for commercial purposes for housing, raising, or feeding livestock or poultry or for housing equipment necessary for these activities, including work space used solely for these commercial activities."

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

In the General Assembly read three times and ratified, this the 11th day of July, 1986.