

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1989

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HOUSE BILL 2207  
Committee Substitute Favorable 7/3/90  
Third Edition Engrossed 7/6/90  
Finance Committee Substitute Adopted 7/17/90  
Fifth Edition Engrossed 7/19/90

Short Title: Sales Tax on Ice.

(Public)

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Sponsors:

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Referred to:

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May 31, 1990

1                                   A BILL TO BE ENTITLED  
2 AN ACT TO REMOVE THE OBSOLETE SALES TAX EXEMPTION FOR ICE.  
3 The General Assembly of North Carolina enacts:  
4           Section 1. G.S. 105-164.13(6) is repealed.  
5           Sec. 2. G.S. 105-164.13(4b) reads as rewritten:  
6           "(4b) Products of a farm sold in their original state by the producer of the  
7           products if the producer is not primarily a retail ~~merchant~~-merchant  
8           and ice used to preserve agriculture, aquaculture and commercial  
9           fishery products until the products are sold at retail."  
10          Sec. 3. This act shall become effective September 1, 1990.