

GENERAL ASSEMBLY OF NORTH CAROLINA
1989 SESSION

CHAPTER 1068
HOUSE BILL 2207

AN ACT TO REMOVE THE OBSOLETE SALES TAX EXEMPTION FOR ICE.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-164.13(6) is repealed.

Sec. 2. G.S. 105-164.13(4b) reads as rewritten:

"(4b) Products of a farm sold in their original state by the producer of the products if the producer is not primarily a retail ~~merchant~~ merchant and ice used to preserve agriculture, aquaculture and commercial fishery products until the products are sold at retail."

Sec. 3. This act shall become effective September 1, 1990.

In the General Assembly read three times and ratified this the 28th day of July, 1990.