

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1989

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SENATE BILL 1563

Short Title: Health Treatment Tax Exemption.

(Public)

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Sponsors: Senator Sands.

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Referred to: Finance.

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June 6, 1990

A BILL TO BE ENTITLED

AN ACT TO PROVIDE A SALES TAX EXEMPTION FOR CERTAIN HEALTH PRODUCTS SOLD TO PATIENTS BY HEALTH PRACTITIONERS.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-164.13 is amended by adding after subdivision (13) a new subdivision to read:

"(13a) Health products sold by a health practitioner at the practitioner's office to a patient under written order of the practitioner pursuant to treatment of the patient. As used in this subdivision, the term 'health practitioner' means a chiropractor, an occupational therapist, a physical therapist, a podiatrist, or a psychologist, licensed under Chapter 90 of the General Statutes and engaged in private professional practice."

Sec. 2. This act shall become effective July 1, 1990, and applies to sales made on or after that date.