

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1991

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HOUSE BILL 1196

Short Title: Only Pure Milk Tax Exempt.

(Public)

Sponsors: Representative McGee.

Referred to: Finance.

May 9, 1991

A BILL TO BE ENTITLED

AN ACT TO AMEND THE SOFT DRINK TAX TO PROVIDE THAT ONLY ONE
HUNDRED PERCENT MILK IS EXEMPT FROM TAX.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-113.47(a) reads as rewritten:

"(a) All bottled soft drinks containing thirty-five percent (35%) or more of natural fruit or vegetable juice and all bottled natural liquid milk drinks ~~containing thirty-five percent (35%) or more of~~ that are one hundred percent (100%) natural liquid milk, are exempt from the excise tax imposed by this Article, except that this exemption shall not apply to any fruit or vegetable juice drink to which has been added any coloring, artificial flavoring or preservative. Sugar, salt or vitamins shall not be construed to be an artificial flavor or preservative."

Sec. 2. This act becomes effective October 1, 1991.