

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1991

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HOUSE BILL 1254

Short Title: Manufactured Home Sales Tax.

(Public)

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Sponsors: Representative Miller.

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Referred to: Finance.

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May 10, 1991

A BILL TO BE ENTITLED

AN ACT TO INCREASE THE STATE SALES TAX ON MANUFACTURED  
HOMES.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-164.4(a)(1a) reads as rewritten:

"(1a) At the rate of ~~two percent (2%)~~ two and sixty-seven one-hundredths percent (2.67%) of the sales price of each manufactured home sold at retail, including all accessories attached to the manufactured home when it is delivered to the purchaser, not to exceed ~~three hundred dollars (\$300.00)~~ four hundred dollars (\$400.00). Each section of a manufactured home that is transported separately to the site where it is to be erected is a separate article."

Sec. 2. This act becomes effective July 1, 1991, and applies to sales made on or after that date.