

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1993

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HOUSE BILL 1341

Short Title: Low-Income Fuel Exemption.

(Public)

Sponsors: Representatives Alexander; D. Brown, Church, Culpepper, Hill, James, Jenkins, Ramsey, and Rogers.

Referred to: Finance.

May 11, 1993

1 A BILL TO BE ENTITLED
2 AN ACT TO PROVIDE THAT LOW-INCOME CITIZENS' PURCHASES OF FUEL
3 FOR HOME ENERGY ARE EXEMPT FROM SALES TAX.

4 The General Assembly of North Carolina enacts:

5 Section 1. G.S. 105-164.13 is amended by adding a new subdivision to read:

6 "(41) Sales of fuel for home use to individuals who are eligible for
7 assistance from the low-income home energy assistance program
8 established in G.S. 108A-25. In order to qualify for this exemption,
9 the buyer must provide the seller (i) a copy of the certificate issued by
10 the Department of Human Resources verifying that the buyer is
11 eligible for assistance from the low-income home energy assistance
12 program and (ii) a certificate signed by the buyer verifying that the
13 buyer intends to use the fuel for home use. As used in this
14 subdivision, the term 'fuel' includes electricity, liquid propane gas,
15 natural gas, kerosene, fuel oil, and wood."

16 Sec. 2. Article 2 of Chapter 108A of the General Statutes is amended by
17 adding at the end a new Part to read:

18 "**PART 7. LOW-INCOME ENERGY ASSISTANCE PROGRAM.**

19 "**§ 108A-70. Low-income energy assistance program certificate.**

20 The Department of Human Resources shall provide each recipient of benefits under
21 the low-income home energy assistance program a certificate verifying that the
22 individual is eligible for assistance from the program. The certificate shall contain the

1 individual's name, address, and social security number, shall state the date it was issued,
2 and shall state that it expires one year from the date it was issued."

3 Sec. 3. This act becomes effective January 1, 1994, and applies to sales made
4 on or after that date.