

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1995

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HOUSE BILL 1053

Short Title: No Sales Tax on Drugs Sold to Drs.

(Public)

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Sponsors: Representatives Sharpe; and Adams.

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Referred to: Finance.

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May 8, 1995

A BILL TO BE ENTITLED

1 AN ACT TO EXEMPT FROM SALES AND USE TAX PRESCRIPTION DRUGS  
2 SOLD TO PHYSICIANS AND DENTISTS FOR USE IN TREATING THEIR  
3 PATIENTS.  
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5 The General Assembly of North Carolina enacts:

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

7 "(13b) Sales of prescription drugs to a person to be used by a physician or  
8 dentist in treating a patient."

9 Sec. 2. G.S. 105-164.3 is amended by adding a new subdivision to read:

10 "(11a) 'Prescription drug' has the same meaning as in G.S. 106-121."

11 Sec. 3. This act becomes effective September 1, 1995.