

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1995

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HOUSE BILL 397

Short Title: Repeal Sales Tax on Food.

(Public)

Sponsors: Representatives Fitch; Adams, Alexander, Allred, Barbee, Barnes, Beall, Black, Blue, Bowen, Boyd-McIntyre, Braswell, Brawley, Buchanan, Cansler, Capps, Carpenter, Church, Culp, Cummings, Cunningham, Davis, Decker, Dickson, Earle, Easterling, Edwards, Gardner, Grady, Hensley, Hill, Howard, Hunt, H. Hunter, R. Hunter, Lee, Lemmond, Linney, Luebke, McAllister, McComas, McCrary, McLaughlin, Michaux, G. Miller, Miner, Nye, Oldham, Preston, Pulley, Ramsey, Rayfield, Redwine, Richardson, Rogers, Sharpe, Shaw, Sherrill, Sutton, Thompson, Wainwright, Warner, Watson, G. Wilson, Womble, Wood, Wright, and Yongue.

Referred to: Finance.

March 9, 1995

1 A BILL TO BE ENTITLED
2 AN ACT TO REPEAL THE SALES TAX ON FOOD.

3 The General Assembly of North Carolina enacts:

4 Section 1. G.S. 105-164.13(38) reads as rewritten:

5 "(38) Food and other items that may be lawfully purchased with coupons
6 issued under the Food Stamp Program, 7 U.S.C. § 51, ~~and supplemental~~
7 ~~foods lawfully purchased with a food instrument issued under the~~
8 ~~Special Supplemental Food Program, 42 U.S.C. § 1786, and~~
9 ~~supplemental foods purchased for direct distribution by the Special~~
10 ~~Supplemental Food Program.~~ 51, regardless of whether coupons are
11 used to make the purchase."

12 Sec. 2. This act does not affect the rights or liabilities of the State, a taxpayer,
13 or another person arising under a statute amended by this act before its amendment; nor

1 does it affect the right to any refund or credit of a tax that would otherwise have been
2 available under the amended statute before its amendment.

3 Sec. 3. This act becomes effective July 1, 1995, and applies to sales made on
4 or after that date.