

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1995

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SENATE BILL 1027

Short Title: Exempt Class Picture Sales.

(Public)

Sponsors: Senator Lucas.

Referred to: Finance

May 4, 1995

A BILL TO BE ENTITLED

AN ACT TO EXEMPT FROM STATE AND LOCAL SALES TAX SALES OF
SCHOOL PICTURES TO PUBLIC SCHOOLS OR PUBLIC SCHOOL STUDENTS.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-164-13 is amended by adding a new subdivision to read:

"(26b) Sales of student photographs to public schools or to public school students pursuant to an annual school fund-raising program under which the school either resells the photographs to its students or receives a commission for allowing the photographs to be sold directly to its students."

Sec. 2. This act becomes effective July 1, 1995.

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