

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1997

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HOUSE BILL 1271

Short Title: Repeal State Food Tax.

(Public)

Sponsors: Representatives Rayfield; Aldridge, Allred, Bonner, Buchanan, Cansler, Capps, Culp, Davis, Eddins, Esposito, Goodwin, Gulley, Hill, Justus, McMahan, Moore, Morris, Nichols, Preston, Sexton, Sherrill, Shubert, Starnes, Thompson, Warner, G. Wilson, Wood, and Yongue.

Referred to: Finance.

May 13, 1998

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

3 The General Assembly of North Carolina enacts:

4 Section 1. Effective July 1, 1999, G.S. 105-164.4(a)(5) is repealed.

5 Section 2. Effective July 1, 1999, Article 5 of Chapter 105 of the General
6 Statutes is amended by adding a new section to read:

7 "**§ 105-164.13B. Food exempt from tax.**

8 The taxes imposed by this Article do not apply to food that is not otherwise exempt
9 pursuant to G.S. 105-164.13 but would be exempt pursuant to G.S. 105-164.13 if it were
10 purchased with coupons issued under the Food Stamp Program, 7 U.S.C. § 51."

11 Section 3. This act becomes effective July 1, 1999, and applies to sales made
12 on or after that date.