GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1997

H **1**

HOUSE BILL 2

Short Title: Lower Food Tax 2¢ More. (Public)

Sponsors: Representatives Luebke; Alexander, Baddour, Beall, Black, Blue, Boyd-McIntyre, Culpepper, Cunningham, Easterling, Fitch, Goodwin, Hensley, H. Hunter, Insko, McAllister, Michaux, Miller, Mosley, Oldham, Ramsey, Redwine, Sutton, Tolson, Warner, and Womble.

Referred to: Finance.

January 30, 1997

A BILL TO BE ENTITLED

AN ACT TO REDUCE THE STATE SALES TAX ON FOOD BY AN ADDITIONAL TWO CENTS.

The General Assembly of North Carolina enacts:

Section 1. G. S. 105-164.4(a)(5) reads as rewritten:

"(5) The rate of ~~three percent (3%)~~ one percent (1%) applies to the sales price of food that is not otherwise exempt pursuant to G.S. 105-164.13 but would be exempt pursuant to G.S. 105-164.13 if it were purchased with coupons issued under the Food Stamp Program, 7 U.S.C. § 51."

Section 2. This act becomes effective July 1, 1997.