

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1997

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SENATE BILL 41

Short Title: No Sales Tax on Prescription Drugs.

(Public)

Sponsors: Senators Webster; Allran, Ballantine, Blust, Carpenter, Carrington, Clark, Cochrane, East, Forrester, Foxx, Garwood, Hartsell, Horton, Ledbetter, McDaniel, Page, Rucho, and Shaw of Guilford.

Referred to: Finance.

February 3, 1997

1 A BILL TO BE ENTITLED
2 AN ACT TO EXEMPT ALL PRESCRIPTION DRUGS FROM SALES AND USE
3 TAX.
4 The General Assembly of North Carolina enacts:
5 Section 1. G.S. 105-164.13(13b) reads as rewritten:
6 "(13b) Prescription ~~drugs distributed free of charge by the manufacturer, drugs,~~
7 including the constituent elements and ingredients used to produce the
8 drugs, the packaging materials, and any instructions or information
9 about the product included in the package with the drugs."
10 Section 2. This act becomes effective July 1, 1997, and applies to sales made
11 on or after that date.