

GENERAL ASSEMBLY OF NORTH CAROLINA
1997 SESSION

S.L. 1997-397
SENATE BILL 847

AN ACT TO EXEMPT FROM SALES AND USE TAX REUSABLE INDUSTRIAL
CONTAINERS USED AS PACKAGING FOR TANGIBLE PERSONAL
PROPERTY.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-164.13(23) reads as rewritten:

"(23) Sales of the following packaging items:

- a. ~~wrapping~~ Wrapping paper, labels, wrapping twine, paper, cloth, plastic bags, cartons, packages and containers, cores, cones or spools, wooden boxes, baskets, coops and barrels, including paper cups, napkins and drinking straws and like articles sold to manufacturers, producers and retailers, when such materials are used for packaging, shipment or delivery of tangible personal property which is sold either at wholesale or retail and when such articles constitute a part of the sale of such tangible personal property and are delivered with it to the customer.
- b. A container that is used as packaging by the owner of the container or another person to enclose tangible personal property for delivery to a purchaser of the property and is required to be returned to its owner for reuse."

Section 2. This act becomes effective October 1, 1997, and applies to sales made on or after that date.

In the General Assembly read three times and ratified this the 7th day of August, 1997.

s/ Dennis A. Wicker
President of the Senate

s/ Harold J. Brubaker
Speaker of the House of Representatives

s/ James B. Hunt, Jr.
Governor

Approved 1:53 p.m. this 14th day of August, 1997