

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1999

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HOUSE BILL 1462

Short Title: Clarify Sales Tax Structure.

(Public)

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Sponsors: Representative Miller.

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Referred to: Finance.

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May 4, 1999

A BILL TO BE ENTITLED

AN ACT TO CLARIFY THAT ELECTRICITY DOES NOT BECOME A PART OF  
TANGIBLE PERSONAL PROPERTY IN THE MANUFACTURING PROCESS.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-164.13(8) reads as rewritten:

"(8) Sales to a manufacturer of tangible personal property ~~to a manufacturer~~  
~~which that~~ enters into or becomes an ingredient or a component part of  
tangible personal property ~~which that~~ is manufactured. Electricity does  
not enter into or become an ingredient or a component part of tangible  
personal property for the purposes of this subdivision."

Section 2. This act becomes effective July 1, 1999.