

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1989

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HOUSE BILL 2117

Short Title: Church Food Sales Tax Exempt.

(Public)

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Sponsors: Representatives Fletcher; B. Ethridge, Mills, and Bowman.

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Referred to: Finance.

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May 24, 1990

A BILL TO BE ENTITLED

AN ACT TO PROVIDE THAT FOOD SOLD BY RELIGIOUS ORGANIZATIONS IS  
EXEMPT FROM TAX.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-164.13 is amended by adding a new subdivision to read:

"(31a) Food sold by a church or religious organization when the proceeds of the sales are actually used for religious or charitable activities."

Sec. 2. G.S. 105-164.13(31) reads as rewritten:

"(31) ~~Sales of meals~~ Meals sold not for profit to elderly and incapacitated persons by charitable ~~or religious~~ organizations not operated for profit which are entitled to the refunds provided by G.S. 105-164.14(b), when ~~such~~ the meals are delivered to the purchasers at their places of abode."

Sec. 3. This act shall become effective July 1, 1990, and applies to sales made on or after that date.