

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1989

H

2

HOUSE BILL 2117
Committee Substitute Favorable 7/19/90

Short Title: Church Food Sales Tax Exempt.

(Public)

Sponsors:

Referred to:

May 24, 1990

1 A BILL TO BE ENTITLED
2 AN ACT TO PROVIDE THAT FOOD SOLD BY RELIGIOUS ORGANIZATIONS IS
3 EXEMPT FROM TAX.

4 The General Assembly of North Carolina enacts:

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

6 "(31a) Food sold by a church or religious organization not operated for
7 profit when the proceeds of the sales are actually used for
8 religious activities."

9 Sec. 2. This act shall become effective August 1, 1990, and applies to sales
10 made on or after that date.