

**GENERAL ASSEMBLY OF NORTH CAROLINA**

**SESSION 1989**

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SENATE BILL 1145

Short Title: Tobacco Sheets/No Lease Tax.

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(Public)

Sponsors: Senators Kaplan; Barker, Cochran, Goldston, Murphy, Rauch, and Soles.

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Referred to: Finance.

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May 3, 1989

A BILL TO BE ENTITLED

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2 AN ACT TO PROVIDE THAT SALES AND USE TAXES DO NOT APPLY TO THE  
3 LEASE OR RENTAL OF TOBACCO SHEETS.

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 "(4d) The lease or rental of burlap tobacco sheets used in handling tobacco in the  
7 warehouse and transporting tobacco to and from the warehouse."

8 Sec. 2. This act is effective upon ratification and applies to leases and rentals  
9 occurring on or after the date of ratification.