

GENERAL ASSEMBLY OF NORTH CAROLINA
1995 SESSION

CHAPTER 649
SENATE BILL 1239

AN ACT TO EXEMPT FROM SALES AND USE TAX FREE SAMPLES OF
PRESCRIPTION DRUGS DISTRIBUTED BY THE MANUFACTURER.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-164.13 is amended by adding a new subdivision to read:
"(13b) Prescription drugs distributed free of charge by the manufacturer, including the constituent elements and ingredients used to produce the drugs, the packaging materials, and any instructions or information about the product included in the package with the drugs."

Sec. 2. G.S. 105-164.3 is amended by adding a new subdivision to read:

"(11a) 'Prescription drug' means a drug that under federal law is required, prior to being dispensed or delivered, to be labeled with the following statement: 'Caution: Federal law prohibits dispensing without prescription'."

Sec. 3. This act is effective upon ratification.

In the General Assembly read three times and ratified this the 21st day of June, 1996.

Dennis A. Wicker
President of the Senate

Harold J. Brubaker
Speaker of the House of Representatives