

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2001

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HOUSE BILL 1528

Short Title: Repeal Sales Tax on Fertilizer and Seed. (Public)

Sponsors: Representatives Allred; Baker, Barbee, Buchanan, Davis, Hilton, Pope, Rayfield, Smith, Teague, Thompson, Walend, and G. Wilson.

Referred to: Finance.

June 5, 2002

1 A BILL TO BE ENTITLED
2 AN ACT TO REPEAL THE SALES AND USE TAX ON SEEDS AND
3 FERTILIZERS.

4 The General Assembly of North Carolina enacts:

5 SECTION 1. G.S. 105-164.13(1) reads as rewritten:

6 "§ 105-164.13. Retail sales and use tax.

7 The sale at retail, the use, storage or consumption in this State of the following
8 tangible personal property is specifically exempted from the tax imposed by this Article:

9 AGRICULTURAL GROUP.

10 (1) ~~Commercial fertilizer, lime, land plaster, and seeds sold to a~~
11 ~~farmer~~Seeds and commercial fertilizer.

12 (1a) Land plaster and lime used for agricultural purposes.

13"

14 SECTION 2. This act becomes effective July 1, 2002, and applies to sales
15 made on or after that date.