

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2005**

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SENATE BILL 842

Short Title: Tax on Potting Soil.

(Public)

Sponsors: Senator Kerr.

Referred to: Finance.

March 23, 2005

A BILL TO BE ENTITLED

AN ACT TO TREAT POTTING SOIL USED FOR AGRICULTURAL PURPOSES
THE SAME AS FERTILIZER AND OTHER SIMILAR PRODUCTS.

The General Assembly of North Carolina enacts:

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

"(1) Commercial fertilizer, lime, land plaster, plastic mulch, plant bed covers, potting soil, and seeds sold to a farmer for agricultural purposes."

SECTION 2. This act becomes effective October 1, 2005, and applies to sales made on or after that date.