

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2007

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SENATE BILL 1944

Short Title: Energy Efficiency Sales Tax Holiday. (Public)

Sponsors: Senator Hartsell.

Referred to: Finance.

May 22, 2008

1 A BILL TO BE ENTITLED
2 AN ACT TO ESTABLISH A SALES AND USE TAX HOLIDAY FOR CERTAIN
3 ENERGY EFFICIENT PRODUCTS.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** G.S. 105-164.3 reads as rewritten:

6 "**§ 105-164.3. Definitions.**

7 The following definitions apply in this Article:

8 ...

9 (8g) Energy Star qualified product. – Defined in the Streamlined
10 Agreement.

11"

12 **SECTION 2.** G.S. 105-164.13C reads as rewritten:

13 "**§ 105-164.13C. Sales and use tax holiday.**

14 (a) The taxes imposed by this Article do not apply to the following items of
15 tangible personal property if sold between 12:01 A.M. on the first Friday of August and
16 11:59 P.M. the following Sunday:

17 (1) Clothing with a sales price of one hundred dollars (\$100.00) or less per
18 item.

19 (2) School supplies with a sales price of one hundred dollars (\$100.00) or
20 less per item.

21 (2a) School instructional materials with a sales price of three hundred
22 dollars (\$300.00) or less per item.

23 (3) Computers with a sales price of three thousand five hundred dollars
24 (\$3,500) or less per item.

25 (3a) Computer supplies with a sales price of two hundred fifty dollars
26 (\$250.00) or less per item.

27 (3b) Energy Star qualified products in the following categories:

28 a. Clothes washers, dishwashers, freezers, and refrigerators with a
29 sales price of two thousand dollars (\$2,000) or less per item.

- 1 b. Central air conditioning units, heat pumps, boilers, and furnaces
2 with a sales price of six thousand dollars (\$6,000) or less per
3 item.
4 c. Ceiling fans and room air conditioning units with a sales price
5 of five hundred dollars (\$500.00) or less per item.
6 d. Compact fluorescent light bulbs.
7 e. Programmable thermostats with a sales price of two hundred
8 dollars (\$200.00) or less per item.
9 (4) Sport or recreational equipment with a sales price of fifty dollars
10 (\$50.00) or less per item.

11 "

12 **SECTION 3.** This act becomes effective October 1, 2008, and applies to
13 sales made on or after that date.