

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2007**

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**HOUSE BILL 1007**

Short Title: Domestic Propane Gas Relief. (Public)

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Sponsors: Representatives Gibson; and Faison.

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Referred to: Energy and Energy Efficiency, if favorable, Finance.

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March 26, 2007

1                                   A BILL TO BE ENTITLED  
2 AN ACT TO EXEMPT LIQUEFIED PETROLEUM GAS SOLD TO INDIVIDUALS  
3 FOR DOMESTIC CONSUMPTION FROM THE STATE AND LOCAL SALES  
4 AND USE TAX.

5 The General Assembly of North Carolina enacts:

6           **SECTION 1.** G.S. 105-164.13 is amended by adding a new subdivision to  
7 read:

8 "**§ 105-164.13. Retail sales and use tax.**

9       The sale at retail and the use, storage, or consumption in this State of the following  
10 tangible personal property and services are specifically exempted from the tax imposed  
11 by this Article:

12           ...

13           (56) Liquefied petroleum gas when sold to an individual purchaser for  
14           domestic consumption. Domestic consumption does not include use or  
15           consumption for business, commercial, or industrial purposes."

16           **SECTION 2.** This act becomes effective July 1, 2007, and applies to  
17 deliveries made on or after that date.