GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1997

H **1**

HOUSE BILL 1643

Short Title: Tax-Free Back to School. (Public)

Sponsors: Representatives Hardaway; and Wright.

Referred to: Finance.

May 28, 1998

A BILL TO BE ENTITLED

AN ACT TO ALLOW AN ANNUAL, WEEK-LONG SALES TAX MORATORIUM ON CERTAIN SHOES AND CLOTHING**.**

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-164.13 is amended by adding a new subdivision to read:

"(44) <u>During the period from August 15 through August 21 of each year, sales of shoes and clothing the sales price of which does not exceed fifty dollars ($50.00) per article.</u>"

Section 2. This act becomes effective August 1, 1998.