

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1997

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SENATE BILL 25

Short Title: Reduce Food Tax.

(Public)

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Sponsors: Senators Horton; Allran, Ballantine, Blust, Carpenter, Carrington, Clark, Cochrane, East, Forrester, Foxx, Garwood, Hartsell, Kincaid, Ledbetter, McDaniel, Page, Rucho, Shaw of Guilford, and Webster.

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Referred to: Finance.

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February 3, 1997

A BILL TO BE ENTITLED

AN ACT TO REDUCE THE STATE SALES TAX ON FOOD BY ONE-THIRD.

The General Assembly of North Carolina enacts:

Section 1. G. S. 105-164.4(a)(5) reads as rewritten:

"(5) The rate of ~~three percent (3%)~~ two percent (2%) applies to the sales price of food that is not otherwise exempt pursuant to G.S. 105-164.13 but would be exempt pursuant to G.S. 105-164.13 if it were purchased with coupons issued under the Food Stamp Program, 7 U.S.C. § 51."

Section 2. This act becomes effective July 1, 1997, and applies to sales made on or after that date.

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