

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1997

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SENATE BILL 374
Finance Committee Substitute Adopted 5/26/97

Short Title: No Tax on Chiropractor Supplements.

(Public)

Sponsors:

Referred to:

March 11, 1997

1 A BILL TO BE ENTITLED
2 AN ACT TO EXEMPT FROM SALES AND USE TAX NUTRITIONAL
3 SUPPLEMENTS SOLD BY CHIROPRACTORS.

4 The General Assembly of North Carolina enacts:

5 Section 1. Article 8 of Chapter 90 of the General Statutes is amended by
6 adding a new section to read:

7 "**§ 90-151.1. Selling nutritional supplements to patients.**

8 A chiropractic physician may sell nutritional supplements at a chiropractic office to a
9 patient as part of the patient's plan of treatment but may not otherwise sell nutritional
10 supplements at a chiropractic office. A chiropractic physician who sells nutritional
11 supplements to a patient must keep a record of the sale that complies with G.S. 105-
12 164.24, except that the record may not disclose the name of the patient."

13 Section 2. G.S. 105-164.13 is amended by adding a new subdivision to read:

14 "(13c) Nutritional supplements sold by a chiropractic physician at a
15 chiropractic office to a patient as part of the patient's plan of treatment,
16 as authorized by G.S. 90-151.1."

17 Section 3. This act becomes effective October 1, 1997, and applies to sales
18 made on or after that date.