

GENERAL ASSEMBLY OF NORTH CAROLINA
1997 SESSION

S.L. 1997-369
SENATE BILL 374

AN ACT TO EXEMPT FROM SALES AND USE TAX NUTRITIONAL
SUPPLEMENTS SOLD BY CHIROPRACTORS.

The General Assembly of North Carolina enacts:

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

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

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

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

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

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

In the General Assembly read three times and ratified this the 28th day of July, 1997.

s/ Dennis A. Wicker
President of the Senate

s/ Harold J. Brubaker
Speaker of the House of Representatives

s/ James B. Hunt, Jr.
Governor

Approved 5:40 p.m. this 6th day of August, 1997