

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1997

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SENATE BILL 847

Finance Committee Substitute Adopted 5/19/97

House Committee Substitute Favorable 6/26/97

Short Title: No Sales Tax on Reusable Containers.

(Public)

Sponsors:

Referred to:

April 15, 1997

1 A BILL TO BE ENTITLED
2 AN ACT TO EXEMPT FROM SALES AND USE TAX REUSABLE INDUSTRIAL
3 CONTAINERS USED AS PACKAGING FOR TANGIBLE PERSONAL
4 PROPERTY.

5 The General Assembly of North Carolina enacts:

6 Section 1. G.S. 105-164.13(23) reads as rewritten:

7 "(23) Sales of the following packaging items:

8 a. ~~wrapping~~ Wrapping paper, labels, wrapping twine, paper, cloth,
9 plastic bags, cartons, packages and containers, cores, cones or
10 spools, wooden boxes, baskets, coops and barrels, including
11 paper cups, napkins and drinking straws and like articles sold to
12 manufacturers, producers and retailers, when such materials are
13 used for packaging, shipment or delivery of tangible personal
14 property which is sold either at wholesale or retail and when such
15 articles constitute a part of the sale of such tangible personal
16 property and are delivered with it to the customer.

17 b. A container that is used as packaging by the owner of the
18 container or another person to enclose tangible personal property

