GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2025

H.B. 1213
Apr 30, 2026
HOUSE PRINCIPAL CLERK

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HOUSE BILL DRH40699-RIxf-35

Short Title:	Protect Taxpayers and Consumers.	(Public)
Sponsors:	Representative Loftis.	
Referred to:		

A BILL TO BE ENTITLED

AN ACT TO REPEAL THE SALES AND USE TAX EXEMPTION FOR DATA CENTERS.

The General Assembly of North Carolina enacts:

SECTION 1.(a) Sub-subdivision (43a)b. and subdivisions (55) and (55a) of G.S. 105-164.13 are repealed.

SECTION 1.(b) Subdivisions (47), (79), and (201) of G.S. 105-164.3 are repealed.

SECTION 2. Section 1 of this act is effective July 1, 2026, and applies to sales occurring on or after that date. The remainder of this act is effective when it becomes law.