

**§ 105-468.1. Certain building materials exempt from sales and use taxes.**

The provisions of this Article shall not be applicable with respect to any items purchased for the purpose of fulfilling a real property contract for a capital improvement entered into or awarded, or entered into or awarded pursuant to any bid made, before the effective date of the tax imposed by a taxing county when, absent the provisions of this section, the items would otherwise be subject to tax under the provisions of this Article. (1971, c. 77, s. 3; 2017-204, s. 2.4(e); 2019-169, s. 3.3(u).)