

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1997

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HOUSE BILL 1303

Short Title: Repeal State Food Tax.

(Public)

Sponsors: Representatives Fitch; Adams, Alexander, Allen, Baddour, Blue, Boyd-McIntyre, Creech, Cunningham, Decker, Earle, Easterling, Gamble, Hensley, Hightower, H. Hunter, Insko, Jarrell, Jeffus, Luebke, McAllister, McCrary, Moore, Mosley, Saunders, Smith, Wainwright, Warner, Warwick, Womble, Wright, and Yongue.

Referred to: Finance.

May 18, 1998

A BILL TO BE ENTITLED

AN ACT TO REPEAL THE STATE SALES TAX ON FOOD.

The General Assembly of North Carolina enacts:

Section 1. Effective July 1, 1998, G.S. 105-164.4(a)(5) is repealed.

Section 2. Effective July 1, 1998, Article 5 of Chapter 105 of the General Statutes is amended by adding a new section to read:

"§ 105-164.13B. Food exempt from tax.

The taxes imposed by this Article do not apply to food that is not otherwise exempt pursuant to G.S. 105-164.13 but would be exempt pursuant to G.S. 105-164.13 if it were purchased with coupons issued under the Food Stamp Program, 7 U.S.C. § 51."

Section 3. This act becomes effective July 1, 1998, and applies to sales made on or after that date.