

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1997

H

2

HOUSE BILL 96
Second Edition Engrossed 2/25/97

Short Title: Livestock Medical Supplies Exempt.

(Public)

Sponsors: Representatives Dickson; Culp, Mitchell, Rayfield, Smith, and Yongue.

Referred to: Agriculture, if favorable, Finance.

February 11, 1997

1 A BILL TO BE ENTITLED
2 AN ACT TO EXPAND THE SALES TAX EXEMPTION FOR MEDICINE USED ON
3 LIVESTOCK AND POULTRY TO INCLUDE VETERINARY SUPPLIES.

4 The General Assembly of North Carolina enacts:

5 Section 1. G.S. 105-164.13(2a) reads as rewritten:

6 "(2a) Any of the following when purchased for use on animals or plants, as
7 appropriate, held or produced for commercial purposes:

- 8 a. Remedies, vaccines, medications, veterinary supplies and
9 equipment, litter materials, and feeds for animals.
10 b. Rodenticides, insecticides, herbicides, fungicides, and pesticides.
11 c. Defoliants for use on cotton or other crops.
12 d. Plant growth inhibitors, regulators, or stimulators, including
13 systemic and contact or other sucker control agents for tobacco
14 and other crops."

15 Section 2. This act becomes effective July 1, 1997, and applies to sales made
16 on or after that date.