

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2009

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HOUSE DRH60006-MC-256 (05/05)

Short Title: Sales Tax Exemption: 100% Recycled Material. (Public)

Sponsors: Representative Lucas.

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT TO EXEMPT FROM SALES AND USE TAX THE PURCHASE OF PRODUCTS  
3 ENTIRELY COMPOSED OF RECYCLED MATERIALS.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** G.S. 105-164.13 is amended by adding a new subdivision to read:

6 "**§ 105-164.13. Retail sales and use tax.**

7 The sale at retail and the use, storage, or consumption in this State of the following tangible  
8 personal property, digital property, and services are specifically exempted from the tax imposed  
9 by this Article:

10 ...

11 (60) Sales of products manufactured from one hundred percent (100%) recycled  
12 content, including postconsumer content, postindustrial content, or a mix of  
13 postconsumer and postindustrial content."

14 **SECTION 2.** This act becomes effective July 1, 2010, and applies to sales made on  
15 or after that date.

