

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2009**

S

1

SENATE BILL 1374

Short Title: Wood Chipper Sales Tax Exemption. (Public)

Sponsors: Senators Hoyle, Clary; Atwater, and Preston.

Referred to: Finance.

May 26, 2010

A BILL TO BE ENTITLED

AN ACT TO EXEMPT WOOD CHIPPING MACHINERY FROM SALES TAX.

The General Assembly of North Carolina enacts:

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

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

...

(4g) Sales of wood chipping machinery to which is assigned a 17-digit vehicle identification number specified by the National Highway Transportation Safety Association. For the purpose of this section, "wood chipping machinery" is machinery used to convert raw forest products into wood chips.

..."

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

