

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2009

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SENATE DRS35107-MC-116 (2/27)

Short Title: Sales Tax: Exempt Liquefied Petroleum Gas. (Public)

Sponsors: Senator Atwater.

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO EXEMPT LIQUEFIED PETROLEUM GAS SOLD TO INDIVIDUALS FOR
3 DOMESTIC CONSUMPTION FROM THE STATE AND LOCAL SALES AND USE
4 TAX.

5 The General Assembly of North Carolina enacts:

6 **SECTION 1.** G.S. 105-164.13 is amended by adding a new subdivision to read:
7 "**§ 105-164.13. Retail sales and use tax.**

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

10 ...

11 (60) Liquefied petroleum gas when sold to an individual purchaser for domestic
12 consumption. Domestic consumption does not include use or consumption
13 for business, commercial, or industrial purposes."

14 **SECTION 2.** This act becomes effective July 1, 2009, and applies to deliveries
15 made on or after that date.

