

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2019

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SENATE BILL 269

Short Title: Cut Stone/Product Manufacturing Exemption. (Public)

Sponsors: Senator Edwards (Primary Sponsor).

Referred to: Rules and Operations of the Senate

March 18, 2019

1 A BILL TO BE ENTITLED
2 AN ACT TO EXEMPT CERTAIN EQUIPMENT USED FOR CUT STONE AND STONE
3 PRODUCTS FROM SALES TAX.

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 "(5p) Sales of equipment, or an attachment or repair part for equipment, which is
7 used in cutting, shaping, polishing, and finishing rough cut slabs and blocks
8 of natural and engineered stone and stone-like products and sold to a company
9 primarily engaged in the business of providing made-to-order countertops,
10 walls, or tubs."

11 **SECTION 2.** This act becomes effective July 1, 2019, and applies to sales made on
12 or after that date.

