

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1989

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SENATE BILL 1145
House Committee Substitute Favorable 7/31/89
Third Edition Engrossed 8/3/89

Short Title: Sales Tax Exemption/Refund.

(Public)

Sponsors:

Referred to:

May 3, 1989

A BILL TO BE ENTITLED

1 AN ACT TO PROVIDE THAT SALES AND USE TAXES DO NOT APPLY TO THE
2 LEASE OR RENTAL OF TOBACCO SHEETS AND TO PERMIT THE NEW
3 HANOVER COUNTY AIRPORT AUTHORITY TO RECEIVE ANNUAL SALES
4 AND USE TAX REFUNDS.

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 "(4d) The lease or rental of burlap tobacco sheets used in handling tobacco
8 in the warehouse and transporting tobacco to and from the warehouse."

9 Sec. 2. Section 4(10) of Chapter 404 of the 1989 Session Laws reads as
10 rewritten:

11 "(10) Possess the same exemptions in respect to payment of taxes and
12 license ~~fees,~~ fees and be eligible for sales and use tax refunds to the
13 same extent as provided for municipal corporations by the laws of the
14 State of North Carolina."
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16 Sec. 3. Section 1 of this act is effective upon ratification and applies to leases
17 and rentals occurring on or after August 1, 1989. Section 2 of this act is effective upon
18 ratification and applies to sales and use taxes paid on or after July 1, 1989.