

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1991

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HOUSE BILL 1366

Short Title: School Lunch Tax Exemption.

(Public)

Sponsors: Representatives Redwine; and Flaherty.

Referred to: Finance.

May 28, 1992

A BILL TO BE ENTITLED

1 AN ACT TO EXPAND THE SCHOOL LUNCH SALES TAX EXEMPTION TO
2 INCLUDE ALL SCHOOL FOODS SERVED BY SCHOOL CAFETERIAS
3 DURING THE SCHOOL DAY AND FOODS SOLD BY SCHOOL CAFETERIAS
4 TO DAY CARE CENTERS.
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6 The General Assembly of North Carolina enacts:

7 Section 1. G.S. 105-164.13(26) reads as rewritten:

8 "(26) ~~Lunches to school children when such sales are made within school~~
9 ~~buildings and are not for profit.~~ Food sold not for profit by public
10 or private school cafeterias within school buildings during the
11 regular school day."

12 Sec. 2. G.S. 105-164.13 is amended by adding a new subdivision to read:

13 "(26a) Food sold by a public school cafeteria to a child day care center that
14 participates in the Child and Adult Care Food Program of the
15 Department of Public Instruction."

16 Sec. 3. This act becomes effective July 1, 1992.