

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 1991

CHAPTER 940  
SENATE BILL 1195

AN ACT TO EXEMPT FROM SALES AND USE TAXES DRUGS THAT ARE  
DONATED TO A NONPROFIT ORGANIZATION.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-164.13 is amended by adding a new subdivision to read:  
"(13a) Legend and non-legend drugs donated to a nonprofit organization to be  
used for a charitable purpose."

Sec. 2. This act becomes effective August 1, 1992.

In the General Assembly read three times and ratified this the 14th day of  
July, 1992.

James C. Gardner  
President of the Senate

Daniel Blue, Jr.  
Speaker of the House of Representatives