

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1999

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HOUSE BILL 1465

Short Title: Tax-Free Back to School.

(Public)

Sponsors: Representative Hardaway.

Referred to: Finance.

May 10, 1999

A BILL TO BE ENTITLED

AN ACT TO ALLOW AN ANNUAL, SIX-WEEK SALES TAX MORATORIUM ON PURCHASES OF CLOTHING BY LOW-INCOME FAMILIES.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-164.13 is amended by adding a new subdivision to read:

"(46) During the period from August 1 to September 15 each year, sales to low-income individuals of clothing the sales price of which does not exceed fifty dollars (\$50.00) per article. For the purpose of this subdivision, the term 'clothing' means any article of wearing apparel, including footwear, intended to be worn on or about the human body, but does not include watches, watchbands, jewelry, handbags, umbrellas, or backpacks. For the purpose of this subdivision, a low-income individual is an individual whose family has qualified for benefits under the Food Stamp Program, 7 U.S.C. § 51. To obtain the exemption provided in this subdivision, the buyer must show the seller the buyer's electronic benefits transfer card and give the seller the buyer's food stamp case number. The seller must retain these numbers in its records."

Section 2. This act is effective when it becomes law.