

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2005**

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**SENATE DRS65229-MBx-53 (3/18)**

Short Title: Tax on Potting Soil.

(Public)

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Sponsors: Senator Kerr.

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Referred to:

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A BILL TO BE ENTITLED

AN ACT TO TREAT POTTING SOIL USED FOR AGRICULTURAL PURPOSES  
THE SAME AS FERTILIZER AND OTHER SIMILAR PRODUCTS.

The General Assembly of North Carolina enacts:

**SECTION 1.** G.S. 105-164.13(1) reads as rewritten:

"(1) Commercial fertilizer, lime, land plaster, plastic mulch, plant bed covers, potting soil, and seeds sold to a farmer for agricultural purposes."

**SECTION 2.** This act becomes effective October 1, 2005, and applies to sales made on or after that date.