

**GENERAL ASSEMBLY OF NORTH CAROLINA**  
**SESSION 2007**

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**SENATE DRS15039-MC-99 (3/13)**

Short Title: Domestic Propane Gas Relief. (Public)

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Sponsors: Senator Albertson.

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Referred to:

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A BILL TO BE ENTITLED

AN ACT TO EXEMPT LIQUEFIED PETROLEUM GAS SOLD TO INDIVIDUALS  
FOR DOMESTIC CONSUMPTION FROM THE STATE AND LOCAL SALES  
AND USE TAX.

The General Assembly of North Carolina enacts:

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

"§ **105-164.13. Retail sales and use tax.**

The sale at retail and the use, storage, or consumption in this State of the following  
tangible personal property and services are specifically exempted from the tax imposed  
by this Article:

...

(56) Liquefied petroleum gas when sold to an individual purchaser for  
domestic consumption. Domestic consumption does not include use or  
consumption for business, commercial, or industrial purposes."

**SECTION 2.** This act becomes effective July 1, 2007, and applies to  
deliveries made on or after that date.