



(1d) (1e) Business. – Includes any activity engaged in by any person or caused to be engaged in by him with the object of gain, profit, benefit or advantage, either direct or indirect. The term "business" shall not be construed in this Article to include occasional and isolated sales or transactions by a person who does not hold himself out as engaged in business.

...."

SECTION 2. G.S. 105-164.13 reads as rewritten:

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

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

...

(3) Products of forests and mines in their original or unmanufactured state when ~~such sales are made~~ sold by the producer in the capacity of producer. This subdivision does not apply to sales of aggregates."

...

(40a) Sales of aggregates to contractors or subcontractors for use by them in the performance of contracts with the Department of Transportation or with a governmental entity listed in G.S. 105-164.14(c).

(40b) Asphalt and concrete.

...."

SECTION 3. This act becomes effective July 1, 2009. This act does not apply to aggregates purchased to fulfill a lump-sum or unit-price contract entered into or awarded before the effective date of this act or entered into or awarded pursuant to a bid made before the effective date of this act.