

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2009

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HOUSE BILL 1842

Short Title: Wood Chipper Sales Tax Exemption. (Public)

Sponsors: Representatives Moore, Gibson, Burris-Floyd, England (Primary Sponsors);
Hilton, Neumann, and Spear.

Referred to: Finance.

May 20, 2010

1 A BILL TO BE ENTITLED
2 AN ACT TO EXEMPT WOOD CHIPPING MACHINERY FROM SALES TAX.
3 The General Assembly of North Carolina enacts:

4 **SECTION 1.** G.S. 105-164.13 is amended by adding a new subdivision to read:
5 "The sale at retail and the use, storage, or consumption in this State of the following
6 tangible personal property, digital property, and services are specifically exempted from the tax
7 imposed by this Article:

8 ...

9 (4g) Sales of wood chipping machinery to which is assigned a seventeen-digit
10 vehicle identification number specified by the National Highway
11 Transportation Safety Association. For the purpose of this section, "wood
12 chipping machinery" is machinery used to convert raw forest products into
13 wood chips.

14"

15 **SECTION 2.** This act becomes effective July 1, 2010, and applies to sales made on
16 or after that date.

