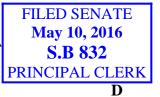
GENERAL ASSEMBLY OF NORTH CAROLINA **SESSION 2015**



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SENATE BILL DRS15344-SV-30 (04/27)

Short Title:	Expand 1%/\$80 Excise Tax for Ports Equip.	(Public)
Sponsors:	Senator Rabon (Primary Sponsor).	
Referred to:		

1		A BILL TO BE ENTITLED	
2	AN ACT TO EXPAND	THE 1%/\$80 EXCISE TAX PROVISION FOR A COMPANY	
3	LOCATED AT A PC	ORTS FACILITY TO INCLUDE PARTS, ACCESSORIES, AND	
4	ATTACHMENTS USE	ED TO MAINTAIN, REPAIR, OR REPLACE MACHINERY AND	
5	EQUIPMENT USED T	O UNLOAD OR PROCESS CARGO.	
6	The General Assembly of N	Iorth Carolina enacts:	
7	SECTION 1. G	S.S. 105-187.51B(a)(5) reads as rewritten:	
8	"(5) A compa	iny located at a ports facility for waterborne commerce that purchases	
9	1	ed equipment to be used at the facility to unload or process bulk cargo	
10	to make it suitable for delivery to and use by manufacturing facilities.qualified		
11	equipment. For purposes of this subdivision, qualified equipment includes both		
12	of the following:		
13	<u>a.</u> <u>N</u>	fachinery and equipment used at the facility to unload or to facilitate	
14	<u>th</u>	ne unloading or processing of bulk cargo and to make it suitable for	
15	<u>d</u>	elivery to and use by manufacturing facilities.	
16		arts, accessories, or attachments used to maintain, repair, replace,	
17	<u>u</u>	pgrade, improve, or otherwise modify such machinery and equipment."	
18	SECTION 2.	This section becomes effective July 1, 2013, and applies to purchases	
19	made on or after that date.		

