

§ 105-506.2. Exemption of food.

A tax levied under this Article does not apply to the sales price of food that is exempt from tax pursuant to G.S. 105-164.13B or to the sales price of a bundled transaction taxable pursuant to G.S. 105-467(a)(5a). (1997-417, s. 1; 2008-134, s. 74(a); 2009-527, s. 2(a), (b).)