

NORTH CAROLINA GENERAL ASSEMBLY  
1961 SESSION

CHAPTER 1103  
HOUSE BILL 828

1 AN ACT TO EXEMPT FROM THE SALES TAX SALES TO OCEANGOING VESSELS.

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3 The General Assembly of North Carolina do enact:

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5 **Section 1.** Subsection (39) of G.S. 105-164.13, as same appears in the 1959  
6 Cumulative Supplement to Volume 2C of the General Statutes is hereby rewritten to read as  
7 follows:

8 "(39) Sales of fuel and other items of tangible personal property for use or consumption  
9 by or on ocean-going vessels which ply the high seas in interstate or foreign commerce in the  
10 transport of freight and/or passengers for hire exclusively, when delivered to an officer or agent  
11 of such vessel for the use of such vessel; provided, however, that sales of fuel and other items  
12 of tangible personal property made to officers, agents, members of the crew or passengers of  
13 such vessels for their personal use shall not be exempted from payment of the sales tax."

14 **Sec. 2.** All laws and clauses of laws in conflict with this Act are hereby repealed.

15 **Sec. 3.** This Act shall be in full force and effect on and after July 1, 1961.

16 In the General Assembly read three times and ratified, this the 21st day of June,  
17 1961.