

NORTH CAROLINA GENERAL ASSEMBLY  
1961 SESSION

CHAPTER 1213  
HOUSE BILL 1226

1 AN ACT TO AMEND ARTICLE 5 OF CHAPTER 105 OF THE GENERAL STATUTES BY  
2 REPEALING THE TAX ON WHOLESALE SALES.

3  
4 The General Assembly of North Carolina do enact:

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6 **Section 1.** G.S. 105-164.3 is hereby amended by rewriting the second sentence of  
7 subdivision (23) thereof, as the same now appears in the 1959 Cumulative Supplement to  
8 Volume 20 of the General Statutes, to read as follows:

9 "It shall also include persons making sales of tangible personal property which are defined  
10 herein as wholesale sales."

11 G.S. 105-164.3 is further amended by striking out the second sentence of  
12 subdivision (24) of said Section, as the same appears in the 1959 Cumulative Supplement to  
13 Volume 2C of the General Statutes.

14 **Sec. 2.** G.S. 105-164.5, as the same appears in the 1959 Cumulative Supplement to  
15 Volume 2C of the General Statutes, is hereby amended by placing a period after the word  
16 "license" in the 9th line of subdivision (1) of said Section and by striking out everything  
17 appearing thereafter in said subdivision.

18 **Sec. 3.** G.S. 105-164.5a is hereby repealed.

19 **Sec. 4.** All laws and clauses of laws in conflict with this Act are hereby repealed.

20 **Sec. 5.** This Act shall be in full force and effect on and after July 1, 1961.

21 In the General Assembly read three times and ratified, this the 22nd day of June,

22 1961.