

NORTH CAROLINA GENERAL ASSEMBLY  
1977 SESSION

CHAPTER 1218  
SENATE BILL 680

AN ACT TO IMPOSE THE ONE PERCENT, EIGHTY DOLLAR MAXIMUM SALES AND  
USE TAX RATE UPON CERTAIN SALES OF MILL MACHINERY TO  
CONTRACTORS AND SUBCONTRACTORS.

The General Assembly of North Carolina enacts:

**Section 1.** G.S. 105-164.4(1)h as the same appears in the 1975 Cumulative Supplement Volume 2D of the General Statutes is hereby rewritten to read as follows:

"h. Sales of mill machinery or mill machinery parts and accessories to manufacturing industries and plants, and sales to contractors and subcontractors purchasing mill machinery or mill machinery parts and accessories for use by them in the performance of contracts with manufacturing industries and plants, and sales to subcontractors purchasing mill machinery or mill machinery parts and accessories for use by them in the performance of contracts with general contractors who have contracts with manufacturing industries and plants."

**Sec. 2.** This act shall become effective July 1, 1977.

In the General Assembly read three times and ratified, this the 16th day of June,  
1978.