

NORTH CAROLINA GENERAL ASSEMBLY  
1977 SESSION

CHAPTER 903  
HOUSE BILL 1152

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

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 purchasing mill machinery or mill machinery parts and accessories for use by them in the direct performance of 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 1st day of July, 1977.