

NORTH CAROLINA GENERAL ASSEMBLY  
1981 SESSION

CHAPTER 1207  
HOUSE BILL 1441

AN ACT TO CLARIFY WHAT CONSTITUTES AN ARTICLE FOR PREFERENTIAL SALES TAX TREATMENT AS EQUIPMENT USED IN THE PRODUCTION OF POULTRY PRODUCTS.

The General Assembly of North Carolina enacts:

**Section 1.** G.S. 105-164.4(1)p. is rewritten to read:

"p. Sales to farmers of bulk feed handling equipment used to raise, feed or produce livestock or poultry products, including cages used in the production of these products. The sale of the total number of poultry cages to be served by the same automatic feeder, automatic waterer or automatic egg collector constitutes the sale of a single article that is separate and distinct from a feeder, waterer or egg collector."

**Sec. 2.** This act shall become effective July 1, 1982.

In the General Assembly read three times and ratified, this the 18th day of June, 1982.