

NORTH CAROLINA GENERAL ASSEMBLY  
1981 SESSION

CHAPTER 1273  
HOUSE BILL 468

AN ACT TO PROVIDE FOR A REDUCED RATE OF SALES TAX UPON CERTAIN  
CONTAINERS SOLD TO FARMERS.

The General Assembly of North Carolina enacts:

**Section 1.** G.S. 105-164.4(1) is amended to add a new subparagraph q. to read as follows:

"q. Sales of containers to farmers or producers for use in the planting, producing, harvesting, curing, marketing, packaging, sale, or transporting or delivery of their products when such containers do not go with and become part of the sale of their products at wholesale or retail."

**Sec. 2.** This act is effective July 1, 1982.

In the General Assembly read three times and ratified, this the 22nd day of June, 1982.