

NORTH CAROLINA GENERAL ASSEMBLY  
1981 SESSION

CHAPTER 65  
HOUSE BILL 126

AN ACT TO CLARIFY THAT WHEN THE SALES TAX ON AN ITEM IS SUBJECT TO A  
MAXIMUM DOLLAR AMOUNT, THE USE TAX IS SUBJECT TO THE SAME  
RESTRICTION.

The General Assembly of North Carolina enacts:

**Section 1.** G.S. 105-164.6(1) and G.S. 105-164.6(2) are amended by deleting the words "the same rate shall be used", and inserting in lieu thereof the words "the same rate, and maximum tax if any, shall be used".

**Sec. 2.** This act shall become effective July 1, 1981.

In the General Assembly read three times and ratified, this the 2nd day of March, 1981.