

NORTH CAROLINA GENERAL ASSEMBLY
1981 SESSION

CHAPTER 984
HOUSE BILL 1065

AN ACT TO CLARIFY THE SCOPE OF THE PARTIAL SALES TAX EXEMPTION FOR
CERTAIN FARM EQUIPMENT.

Whereas, Chapter 801, Section 73 of the 1979 Session Laws made certain items of farm equipment subject to the 1%/\$80 maximum sales tax; and

Whereas, the sponsors of that legislation intended to include all on-farm feed and grain storage facilities in that classification; and

Whereas, the law has been implemented in a manner contrary to the intent of the legislation, causing undue hardship and uncertainty among farmers and sellers of farm equipment; Now, therefore,

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-164.4(1)o., is amended by inserting the punctuation and word ", feed" after the word "grain" wherever the same appears therein.

Sec. 2. G.S. 105-164.4(1)p., is amended by deleting the word "swine" and inserting the word "livestock" in lieu thereof wherever the same appears therein.

Sec. 3. This act is effective upon ratification and applies to all sales made on and after July 1, 1979.

In the General Assembly read three times and ratified, this the 9th day of October, 1981.