

GENERAL ASSEMBLY OF NORTH CAROLINA
1983 SESSION

CHAPTER 1071
HOUSE BILL 9

AN ACT TO UPDATE THE SALES TAX EXEMPTION FOR MEDICAL EQUIPMENT.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-164.13(12) is rewritten to read:

"(12) Therapeutic, prosthetic, or artificial devices, such as pulmonary respirators or medical beds, that are designed for individual personal use to correct or alleviate physical illness, disease, or incapacity and that are sold on the written prescription of a physician, dentist, or other professional person licensed to prescribe, and crutches, artificial limbs, artificial eyes, hearing aids, false teeth, eyeglasses ground on prescription of a physician or an optometrist, and orthopedic appliances designed to be worn by the purchaser or user. This subdivision does not apply to a motor vehicle."

Sec. 2. This act shall become effective July 1, 1985.

In the General Assembly read three times and ratified, this the 3rd day of July, 1984.