

GENERAL ASSEMBLY OF NORTH CAROLINA
1983 SESSION

CHAPTER 805
SENATE BILL 626

AN ACT TO TAX ALL COMMERCIAL MANUFACTURED SWINE,
LIVESTOCK, AND POULTRY EQUIPMENT USED BY FARMERS AT A
UNIFORM RATE.

The General Assembly of North Carolina enacts:

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

"n. Sales to farmers of commercially manufactured swine, livestock, or poultry equipment or facilities and accessories thereto. 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. G.S. 105-164.4(1)p. is repealed.

Sec. 3. This act shall become effective July 1, 1983.

In the General Assembly read three times and ratified, this the 18th day of July, 1983.