

GENERAL ASSEMBLY OF NORTH CAROLINA
1985 SESSION

CHAPTER 953
HOUSE BILL 883

AN ACT TO EXPAND THE SALES TAX EXEMPTION FOR FARM PRODUCTS TO INCLUDE ALL FARM PRODUCTS SOLD BY THE PRODUCER OF THE PRODUCTS, REGARDLESS WHETHER THE PRODUCER IS ALSO A RETAIL DEALER.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-164.13(3) is amended by deleting the phrase "farms,".

Sec. 2. G.S. 105-164.13 is amended by adding a new subdivision in the Agricultural Group to read:

"(4.2) Products of a farm sold in their original state by the producer of the products if the producer is not primarily a retail merchant."

Sec. 3. This act shall become effective August 1, 1986.

In the General Assembly read three times and ratified, this the 9th day of July, 1986.