

GENERAL ASSEMBLY OF NORTH CAROLINA  
1987 SESSION

CHAPTER 800  
SENATE BILL 853

AN ACT TO CLARIFY THE SALES TAX EXEMPTION OF CERTAIN  
AGRICULTURAL EQUIPMENT AND TO EXEMPT OTHER AGRICULTURAL  
EQUIPMENT FROM SALES TAX.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-164.13 is amended by rewriting subdivision (4c) to read as follows:

"(4c) Commercially manufactured swine, livestock, and poultry facilities to be used for commercial purposes for housing, raising, or feeding of swine, livestock, or poultry or for housing equipment necessary for these commercial activities; building materials, supplies, fixtures, and equipment to be used in the construction, repair, or improvement and that become a part of an enclosure or structure specifically designed, constructed and used for such above commercial purposes; and commercially manufactured swine, livestock, and poultry equipment, parts and accessories therefor placed or installed in or affixed to such facilities, enclosures, or structures."

Sec. 2. G.S. 105-164.4(1)n is repealed.

Sec. 3. G.S. 105-164.4(1)g is amended by deleting the period at the end of the first sentence and inserting in lieu thereof the following:

", except such machines, machinery, equipment, parts, and accessories that come within the provisions of G.S. 105-164.13(4c)."

Sec. 4. This act shall be effective September 1, 1987, and shall apply to transactions occurring on or after that date.

In the General Assembly read three times and ratified this the 12th day of August, 1987.