

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1989

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SENATE BILL 1145  
House Committee Substitute Favorable 7/31/89

Short Title: Sales Tax Exemption/Refund.

(Public)

Sponsors:

Referred to:

May 3, 1989

A BILL TO BE ENTITLED

AN ACT TO PROVIDE THAT SALES AND USE TAXES DO NOT APPLY TO THE  
LEASE OR RENTAL OF TOBACCO SHEETS AND TO PERMIT THE NEW  
HANOVER COUNTY AIRPORT AUTHORITY TO RECEIVE ANNUAL SALES  
AND USE TAX REFUNDS.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-164.13 is amended by adding a new subdivision to read:

"(4d) The lease or rental of burlap tobacco sheets used in handling tobacco  
in the warehouse and transporting tobacco to and from the warehouse."

Sec. 2. (a) Section 4(10) of Chapter 404 of the 1989 Session Laws reads as  
rewritten:

"(10) Possess the same exemptions in respect to payment of taxes and  
license fees, ~~fees~~ and be eligible for sales and use tax refunds to the  
same extent as provided for municipal corporations by the laws of the  
State of North Carolina."

(b) This section is effective upon ratification and applies to sales and use taxes  
paid on or after July 1, 1989.

Sec. 3. This act is effective upon ratification and applies to leases and rentals  
occurring on or after the date of ratification.