

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1991

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HOUSE BILL 1366  
Committee Substitute Favorable 6/23/92

Short Title: School Lunch Tax Exemption.

(Public)

Sponsors:

Referred to:

May 28, 1992

1 A BILL TO BE ENTITLED  
2 AN ACT TO EXPAND THE SCHOOL LUNCH SALES TAX EXEMPTION TO  
3 INCLUDE ALL SCHOOL FOODS SERVED BY SCHOOL CAFETERIAS  
4 DURING THE SCHOOL DAY AND FOODS SOLD BY SCHOOL CAFETERIAS  
5 TO DAY CARE CENTERS.

6 The General Assembly of North Carolina enacts:

7 Section 1. G.S. 105-164.13(26) reads as rewritten:

8 "(26) ~~Lunches to school children when such sales are made within school~~  
9 ~~buildings and are not for profit. Food sold not for profit by public~~  
10 ~~or private school cafeterias within school buildings during the~~  
11 ~~regular school day.~~"

12 Sec. 2. G.S. 105-164.13 is amended by adding a new subdivision to read:

13 "(26a) Food sold not for profit by a public school cafeteria to a child day care  
14 center that participates in the Child and Adult Care Food Program of  
15 the Department of Public Instruction."

16 Sec. 3. This act becomes effective August 1, 1992.