

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 1991

CHAPTER 931
HOUSE BILL 1366

AN ACT TO EXPAND THE SCHOOL LUNCH SALES TAX EXEMPTION TO INCLUDE ALL SCHOOL FOODS SERVED BY SCHOOL CAFETERIAS DURING THE SCHOOL DAY AND FOODS SOLD BY SCHOOL CAFETERIAS TO DAY CARE CENTERS.

The General Assembly of North Carolina enacts:

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

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

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

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

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

In the General Assembly read three times and ratified this the 10th day of July, 1992.

James C. Gardner
President of the Senate

Daniel Blue, Jr.
Speaker of the House of Representatives