

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1991

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SENATE BILL 1195
Finance Committee Substitute Adopted 6/15/92

Short Title: No Sales Tax on Donated Drugs.

(Public)

Sponsors:

Referred to:

June 4, 1992

1 A BILL TO BE ENTITLED
2 AN ACT TO EXEMPT FROM SALES AND USE TAXES DRUGS THAT ARE
3 DONATED TO A NONPROFIT ORGANIZATION.
4 The General Assembly of North Carolina enacts:
5 Section 1. G.S. 105-164.13 is amended by adding a new subdivision to read:
6 "(13a) Legend and non-legend drugs donated to a nonprofit organization to be
7 used for a charitable purpose."
8 Sec. 2. This act becomes effective July 1, 1992.