

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1995

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SENATE BILL 393

Short Title: Repeal Sales Tax on Food.

(Public)

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Sponsors: Senator Jordan.

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Referred to: Finance

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March 20, 1995

A BILL TO BE ENTITLED

AN ACT TO REPEAL THE SALES TAX ON FOOD.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-164.13(38) reads as rewritten:

"(38) Food and other items that may be lawfully purchased with coupons issued under the Food Stamp Program, 7 U.S.C. § 51, ~~and supplemental foods lawfully purchased with a food instrument issued under the Special Supplemental Food Program, 42 U.S.C. § 1786, and supplemental foods purchased for direct distribution by the Special Supplemental Food Program.~~ 51, regardless of whether coupons are used to make the purchase."

Sec. 2. This act does not affect the rights or liabilities of the State, a taxpayer, or another person arising under a statute amended by this act before its amendment; nor does it affect the right to any refund or credit of a tax that would otherwise have been available under the amended statute before its amendment.

Sec. 3. This act becomes effective July 1, 1995, and applies to sales made on or after that date.

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