

June 13, 2002

H 1717. SALES TAX ON CONSTRUCTION MATERIALS. TO APPLY THE SALES AND USE TAX TO SALES OF CERTAIN CONSTRUCTION MATERIALS. Amends GS 105.164.13(3) to provide that exemption from sales and use tax does not apply to sales of crushed stone, sand, gravel, and bituminous concrete. Adds new GS 105-164.13(3A) to provide exemption for crushed stone that is sold by the producer in the capacity of producer that is used in the production of bituminous concrete and ready-mix concrete. Effective July 1, 2002, and applies to sales made on or after that date.

Intro. by James Crawford.

Ref. to Finance	GS 105
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