

March 22, 2001

S 596. STATE GOV. TAX EXEMPT. *TO PROMOTE EFFICIENCY IN STATE GOVERNMENT BY ALLOWING A SALES AND USE TAX EXEMPTION FOR STATE AGENCIES INSTEAD OF A SALES AND USE TAX REFUND TO STATE AGENCIES.* Amends GS 105-164.13 as title indicates. Applies only to governmental entities listed in the bill. This part of bill is effective July 1, 2002, and applies to sales made on or after that date. Also adds GS 105-164.29A to require that entity seeking exemption first obtain a sales tax exemption number from the Department of Revenue. This part of bill is effective Jan. 1, 2002.

Intro. by Kerr.

Ref. to Finance	GS 105
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