April 3, 2001

S 792. AMEND SALES TAX. *TO AMEND THE SALES TAX*. Repeals GS 105-164.4(a)(1f)b. Adds GS 105-164.4(a)(1g) applying rate of 2.73% to sales price of electricity that is separately metered or separately measured to manufacturing industries and plants for use in connection with operation of industries or plants other than sales of electricity to be used for residential heating purposes. Quantity of electricity purchased or used at any one time not a determinative factor as to whether its sale or use is subject to tax rate in this section.

Intro. by Plyler, Purcell, Hartsell.

Ref. to Finance	GS 105