GENERAL ASSEMBLY OF NORTH CAROLINA SESSION 2001

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HOUSE BILL 1717

 Short Title:
 Sales Tax on Construction Materials.
 (Public)

 Sponsors:
 Representative J. Crawford.
 (Public)

 Referred to:
 Finance.
 June 13, 2002

 A BULL TO BE ENTITLED
 (Public)

1		A BILL TO BE ENTITLED
2	AN ACT TO	APPLY THE SALES AND USE TAX TO SALES OF CERTAIN
3	CONSTRUC	CTION MATERIALS.
4	The General Assembly of North Carolina enacts:	
5	SECTION 1. G.S. 105-164.13(3) reads as rewritten:	
6	"§ 105-164.13. Retail sales and use tax.	
7	The sale at	retail, the use, storage or consumption in this State of the following
8	tangible personal property is specifically exempted from the tax imposed by this Article:	
9		
10	(3)	Products of forests and mines in their original or unmanufactured state
11		when such sales are made by the producer in the capacity of producer.
12		This subdivision does not apply to sales of crushed stone, sand, gravel,
13		and bituminous concrete.
14	<u>(3a)</u>	Crushed stone that is sold by the producer in the capacity of producer
15		that is used in the production of bituminous concrete and ready-mix
16		concrete."
17	SECT	FION 2. This act becomes effective July 1, 2002, and applies to sales

18 made on or after that date.

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