

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2003

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SENATE DRS55290-LC-245 (05/20)

Short Title: Exempt Agricultural Mulch and Bed Covers. (Public)

Sponsors: Senator Kerr.

Referred to:

A BILL TO BE ENTITLED

AN ACT TO EXEMPT FROM SALES TAX CERTAIN AGRICULTURAL MULCH  
AND PLANT BED COVERS.

The General Assembly of North Carolina enacts:

**SECTION 1.** G.S. 105-164.13(1) and the lead-in language of  
G.S. 105-164.13 read as rewritten:

"**§ 105-164.13. Retail sales and use tax.**

The sale at ~~retail~~, retail and the use, ~~storage~~ storage, or consumption in this State of  
the following tangible personal property and services ~~is~~ are specifically exempted from  
the tax imposed by this Article:

Agricultural Group.

(1) Commercial fertilizer, lime, land plaster, plastic mulch, plant bed  
covers, and seeds sold to a farmer for agricultural purposes.

..."

**SECTION 2.** This act becomes effective October 1, 2004, and applies to  
sales made on or after that date.