

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2003

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SENATE BILL 1429

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

Sponsors: Senator Kerr.

Referred to: Finance.

May 28, 2004

1 A BILL TO BE ENTITLED
2 AN ACT TO EXEMPT FROM SALES TAX CERTAIN AGRICULTURAL MULCH
3 AND PLANT BED COVERS.

4 The General Assembly of North Carolina enacts:

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

7 "**§ 105-164.13. Retail sales and use tax.**

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

11
12 Agricultural Group.

13
14 (1) Commercial fertilizer, lime, land plaster, plastic mulch, plant bed
15 covers, and seeds sold to a farmer for agricultural purposes.

16 ..."

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