March 24, 2005

S 1104. MODIFY AUTO REPAIR SALES TAX. *TO PROVIDE THAT MATERIALS APPLIED BY AUTO BODY SHOPS ARE SUBJECT TO THE SAME SALES TAX TREATMENT AS REPAIR PARTS INSTALLED BY AUTO REPAIR SHOPS*. Amends GS 105-164.3 to provide that paint, primer, clear coat, and other materials applied to a vehicle as part of auto bodywork are subject to state and local sales tax. Applies to sales made on or after July 1, 2005.

Intro. by Nesbitt.

Ref. to Finance GS 105