May 16, 2006

S 1466. LEVEL FIELD FOR BAKED GOODS AT 2% SALES TAX. Filed 5/16/06. *TO LEVEL THE FIELD FOR BAKED GOODS AT TWO PERCENT SALES AND USE TAX*. Amends GS 105-164.3 and GS 105-163.13B to add to the provisions regarding the state sales tax a definition of "baked goods" and to provide that baked goods sold without eating utensils provided by the seller are free of the state portion of the sales tax. Effective July 1, 2006.

Intro. by Cowell. GS 105