GENERAL ASSEMBLY OF NORTH CAROLINA SESSION 2007

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HOUSE DRH70694-RB-47A* (03/01)

Short Title: Prohibit Tax on Interior Design Services. (Public)

Sponsors: Representatives Goforth, Fisher, Justus, Rapp (Primary Sponsors); and

1 A BILL TO BE ENTITLED

AN ACT TO REVERSE THE INTERPRETATION OF THE DEPARTMENT OF REVENUE CONCERNING THE IMPOSITION OF SALES TAX ON INTERIOR DESIGN SERVICES PROVIDED IN CONJUNCTION WITH THE SALE OF TANGIBLE PERSONAL PROPERTY.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-164.13 is amended by adding a new subdivision to read:

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

Walend.

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

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Referred to:

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16 17 (58) <u>Interior design services provided in conjunction with the sale of tangible personal property.</u>"

SECTION 2. This act becomes effective July 1, 2008, and applies to sales made on or after that date.