

**GENERAL ASSEMBLY OF NORTH CAROLINA**  
**SESSION 2007**

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**HOUSE BILL 2231\***

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

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Sponsors: Representatives Goforth, Fisher, Justus, Rapp (Primary Sponsors); Allred, Blackwood, Boylan, Brisson, Brown, Brubaker, Carney, Church, Cleveland, Coates, Coleman, Cotham, Current, Daughtridge, Dockham, Dollar, Farmer-Butterfield, Folwell, Frye, Glazier, Gulley, Harrison, Hilton, Howard, Hughes, Hurley, Johnson, Langdon, Lucas, McComas, McElraft, McGee, Moore, Parmon, Pate, Samuelson, Setzer, Starnes, Steen, Tarleton, Tillis, Tucker, Underhill, Walend, Walker, R. Warren, Wiley, and Womble.

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Referred to: Finance.

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May 20, 2008

A BILL TO BE ENTITLED

1 AN ACT TO REVERSE THE INTERPRETATION OF THE DEPARTMENT OF  
2 REVENUE CONCERNING THE IMPOSITION OF SALES TAX ON INTERIOR  
3 DESIGN SERVICES PROVIDED IN CONJUNCTION WITH THE SALE OF  
4 TANGIBLE PERSONAL PROPERTY.  
5

6 The General Assembly of North Carolina enacts:

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

9 "**§ 105-164.13. Retail sales and use tax.**

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

13 ...

14 (58) Interior design services provided in conjunction with the sale of  
15 tangible personal property."

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