

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2007

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HOUSE DRH50925-MC_x-214 (4/7)

Short Title: Energy Star Sales Tax Holiday. (Public)

Sponsors: Representatives Luebke, Harrison, and Weiss (Primary Sponsors).

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO CREATE A NEW SALES TAX HOLIDAY.

3 The General Assembly of North Carolina enacts:

4 SECTION 1. G.S. 105-164.3 is amended by adding a new subdivision to
5 read:

6 "**§ 105-164.3. Definitions.**

7 The following definitions apply in this Article:

8 ...

9 (8g) Energy Star qualified product. – Defined in the Streamlined
10 Agreement."

11 SECTION 2. Article 5 of Chapter 105 of the General Statutes is amended by
12 adding a new section to read:

13 "**§ 105-164.13D. Sales and use tax holiday for Energy Star qualified products.**

14 (a) The taxes imposed by this Article do not apply to Energy Star qualified
15 products in the following categories if sold between 12:01 A.M. on the first Friday of
16 November and 11:59 P.M. the following Sunday:

17 (1) Ceiling fans or room air conditioning units.

18 (2) Central air conditioning units, heat pumps, boilers, or furnaces.

19 (3) Clothes washers, dishwashers, freezers, or refrigerators.

20 (4) Programmable thermostats."

21 SECTION 3. This act is effective when it becomes law and applies to sales
22 made on or after that date.