

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2007

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HOUSE BILL 2605

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

Sponsors: Representatives Luebke, Harrison, Weiss, Allen (Primary Sponsors); Alexander, Coates, Coleman, Cotham, Faison, Farmer-Butterfield, Fisher, Glazier, Lucas, Pierce, Spear, Tarleton, Underhill, and Wainwright.

Referred to: Finance.

May 28, 2008

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

The General Assembly of North Carolina enacts:

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

"§ 105-164.3. Definitions.

The following definitions apply in this Article:

...

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

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

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

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

(1) Ceiling fans or room air conditioning units.

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

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

(4) Programmable thermostats."

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