GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 2007

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SENATE BILL 1176

Short Title:	Domestic Propane Gas Relief.	(Public)
Sponsors:	Senator Albertson.	
Referred to:	Finance.	

March 22, 2007

A BILL TO BE ENTITLED

AN ACT TO EXEMPT LIQUEFIED PETROLEUM GAS SOLD TO INDIVIDUALS FOR DOMESTIC CONSUMPTION FROM THE STATE AND LOCAL SALES AND USE TAX.

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.**

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:

…

(56) Liquefied petroleum gas when sold to an individual purchaser for domestic consumption. Domestic consumption does not include use or consumption for business, commercial, or industrial purposes."

SECTION 2. This act becomes effective July 1, 2007, and applies to deliveries made on or after that date.