

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2007

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SENATE DRS85265-MC-94 (3/7)

Short Title: Sales Tax Relief for School Supplies. (Public)

Sponsors: Senator Brown.

Referred to:

A BILL TO BE ENTITLED

AN ACT TO MODIFY THE SALES PRICE LIMITATION ON SCHOOL SUPPLIES
DURING THE SALES TAX HOLIDAY.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-164.13C(a) reads as rewritten:

"(a) The taxes imposed by this Article do not apply to the following items of tangible personal property if sold between 12:01 A.M. on the first Friday of August and 11:59 P.M. the following Sunday:

- (1) Clothing with a sales price of one hundred dollars (\$100.00) or less per item.
- (2) School supplies with a sales price of ~~one hundred dollars (\$100.00)~~one hundred fifty dollars (\$150.00) or less per item.
- (3) Computers with a sales price of three thousand five hundred dollars (\$3,500) or less per item.
- (3a) Computer supplies with a sales price of two hundred fifty dollars (\$250.00) or less per item.
- (4) Sport or recreational equipment with a sales price of fifty dollars (\$50.00) or less per item."

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