

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2007**

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SENATE BILL 1392

Short Title: Sales Tax Relief For Certain Textbooks. (Public)

Sponsors: Senators Brown; Apodaca, Berger of Rockingham, Forrester, Goodall,
Malone, Preston, and Smith.

Referred to: Finance.

March 26, 2007

A BILL TO BE ENTITLED

1 AN ACT TO CREATE A SALES TAX EXEMPTION FOR PURCHASES OF
2 SCHOOL INSTRUCTIONAL MATERIAL BY STUDENTS AT
3 POSTSECONDARY EDUCATIONAL INSTITUTIONS.
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5 The General Assembly of North Carolina enacts:

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

8 "(14b) Sales of school instructional material to students enrolled at
9 postsecondary educational institutions. As used in this subdivision,
10 "school instructional material" means written material commonly used
11 by the student in a course of study as a reference and to learn the
12 subject being taught."

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