

**GENERAL ASSEMBLY OF NORTH CAROLINA**  
**SESSION 2007**

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**SENATE DRS75510-RB-47\* (03/01)**

Short Title: Prohibit Tax on Interior Design Services. (Public)

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Sponsors: Senators Snow, Nesbitt and Queen.

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Referred to:

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A BILL TO BE ENTITLED

AN ACT TO REVERSE THE INTERPRETATION OF THE DEPARTMENT OF  
REVENUE CONCERNING THE IMPOSITION OF SALES TAX ON INTERIOR  
DESIGN SERVICES PROVIDED IN CONJUNCTION WITH THE SALE OF  
TANGIBLE PERSONAL PROPERTY.

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:

...

(58) Interior design services provided in conjunction with the sale of  
tangible personal property."

**SECTION 2.** This act becomes effective July 1, 2008, and applies to sales  
made on or after that date.