

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

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**SENATE DRS65348-MH-20 (05/16)**

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

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Sponsors: Senator Hartsell.

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Referred to:

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1 A BILL TO BE ENTITLED  
2 AN ACT TO ESTABLISH A SALES AND USE TAX HOLIDAY FOR CERTAIN  
3 ENERGY EFFICIENT PRODUCTS.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** G.S. 105-164.3 reads as rewritten:

6 "**§ 105-164.3. Definitions.**

7 The following definitions apply in this Article:

8 ...

9 (8g) Energy Star qualified product. – Defined in the Streamlined  
10 Agreement.

11 ...."

12 **SECTION 2.** G.S. 105-164.13C reads as rewritten:

13 "**§ 105-164.13C. Sales and use tax holiday.**

14 (a) The taxes imposed by this Article do not apply to the following items of  
15 tangible personal property if sold between 12:01 A.M. on the first Friday of August and  
16 11:59 P.M. the following Sunday:

17 (1) Clothing with a sales price of one hundred dollars (\$100.00) or less per  
18 item.

19 (2) School supplies with a sales price of one hundred dollars (\$100.00) or  
20 less per item.

21 (2a) School instructional materials with a sales price of three hundred  
22 dollars (\$300.00) or less per item.

23 (3) Computers with a sales price of three thousand five hundred dollars  
24 (\$3,500) or less per item.

25 (3a) Computer supplies with a sales price of two hundred fifty dollars  
26 (\$250.00) or less per item.

27 (3b) Energy Star qualified products in the following categories:

- 1                   a.     Clothes washers, dishwashers, freezers, and refrigerators with a
- 2                             sales price of two thousand dollars (\$2,000) or less per item.
- 3                   b.     Central air conditioning units, heat pumps, boilers, and furnaces
- 4                             with a sales price of six thousand dollars (\$6,000) or less per
- 5                             item.
- 6                   c.     Ceiling fans and room air conditioning units with a sales price
- 7                             of five hundred dollars (\$500.00) or less per item.
- 8                   d.     Compact fluorescent light bulbs.
- 9                   e.     Programmable thermostats with a sales price of two hundred
- 10                            dollars (\$200.00) or less per item.
- 11               (4)     Sport or recreational equipment with a sales price of fifty dollars
- 12                            (\$50.00) or less per item.

13       ...."

14       **SECTION 3.** This act becomes effective October 1, 2008, and applies to

15       sales made on or after that date.