

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2023

FILED SENATE  
Apr 6, 2023  
S.B. 720  
PRINCIPAL CLERK

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SENATE BILL DRS45301-Nif-119

Short Title: Reenact Educational Sales Tax Holiday. (Public)

Sponsors: Senators Mohammed and Lowe (Primary Sponsors).

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT TO REENACT THE SALES AND USE TAX HOLIDAY FOR SCHOOL SUPPLIES.  
3 The General Assembly of North Carolina enacts:  
4 **SECTION 1.** G.S. 105-164.13C is reenacted as it existed immediately before its  
5 repeal.  
6 **SECTION 2.** This act becomes effective July 1, 2023, and applies to sales made on  
7 or after that date.

