

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2025

H

1

HOUSE BILL 1213

Short Title: Protect Taxpayers and Consumers. (Public)

Sponsors: Representatives Loftis, Ward, and Harrison (Primary Sponsors).
For a complete list of sponsors, refer to the North Carolina General Assembly web site.

Referred to: Finance, if favorable, Rules, Calendar, and Operations of the House

May 5, 2026

1 A BILL TO BE ENTITLED
2 AN ACT TO REPEAL THE SALES AND USE TAX EXEMPTION FOR DATA CENTERS.
3 The General Assembly of North Carolina enacts:
4 **SECTION 1.(a)** Sub-subdivision (43a)b. and subdivisions (55) and (55a) of
5 G.S. 105-164.13 are repealed.
6 **SECTION 1.(b)** Subdivisions (47), (79), and (201) of G.S. 105-164.3 are repealed.
7 **SECTION 2.** Section 1 of this act is effective July 1, 2026, and applies to sales
8 occurring on or after that date. The remainder of this act is effective when it becomes law.

