

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1997

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HOUSE BILL 22

Short Title: Lower Food Tax Another 1¢.

(Public)

Sponsors: Representatives Rayfield; Saunders, Sexton, Starnes, Shubert, Wood, McComas, Morris, McMahan, Ives, Gulley, Hill, Dockham, Capps, Brown, Alexander, and Hardy.

Referred to: Finance.

February 3, 1997

A BILL TO BE ENTITLED

AN ACT TO REDUCE THE STATE SALES TAX ON FOOD BY AN ADDITIONAL ONE CENT.

The General Assembly of North Carolina enacts:

Section 1. G. S. 105-164.4(a)(5) reads as rewritten:

"(5) The rate of ~~three percent (3%)~~ two percent (2%) applies to the sales price of food that is not otherwise exempt pursuant to G.S. 105-164.13 but would be exempt pursuant to G.S. 105-164.13 if it were purchased with coupons issued under the Food Stamp Program, 7 U.S.C. § 51."

Section 2. This act becomes effective January 1, 1998.

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