

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1997

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HOUSE BILL 96

Short Title: Livestock Medical Supplies Exempt.

(Public)

Sponsors: Representatives Dickson; Culp, Mitchell, Rayfield, Smith, and Yongue.

Referred to: Agriculture, if favorable, Finance.

February 11, 1997

A BILL TO BE ENTITLED

AN ACT TO EXPAND THE SALES TAX EXEMPTION FOR MEDICINE USED ON
LIVESTOCK AND POULTRY TO INCLUDE VETERINARY SUPPLIES.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-164.13(2a) reads as rewritten:

"(2a) Any of the following when purchased for use on animals or plants, as appropriate, held or produced for commercial purposes:

- a. Remedies, vaccines, medications, veterinary supplies and equipment, litter materials, and feeds for animals.
- b. Rodenticides, insecticides, herbicides, fungicides, and pesticides.
- c. Defoliant for use on cotton or other crops.
- d. Plant growth inhibitors, regulators, or stimulators, including systemic and contact or other sucker control agents for tobacco and other crops."

Section 2. This act becomes effective July 1, 1997, and applies to sales made on or after that date.