

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1997

S

1

SENATE BILL 374

Short Title: Chiropractor Supplements Exempt.

(Public)

---

Sponsors: Senators Odom; Conder, Gulley, Plyler, Soles, and Weinstein.

---

Referred to: Finance.

---

March 11, 1997

A BILL TO BE ENTITLED

AN ACT TO EXEMPT FROM SALES AND USE TAX CERTAIN NUTRITIONAL  
SUPPLEMENTS DISPENSED BY CHIROPRACTORS.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-164.13 is amended by adding a new subdivision to read:

"(13c) Nutritional supplements that may be dispensed only by licensed health care providers and are dispensed by a chiropractor licensed under Article 8 of Chapter 90 of the General Statutes to a patient for therapeutic purposes as part of the patient's plan of treatment."

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