

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2001**

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HOUSE BILL 231

Short Title: Equalize Sales Tax on Software.

(Public)

Sponsors: Representatives Allen, Jarrell, Luebke, Tucker; and Wainwright.

Referred to: Science and Technology.

February 26, 2001

A BILL TO BE ENTITLED

AN ACT TO TREAT SALES OF COMPUTER SOFTWARE EQUALLY FOR SALES
AND USE TAX PURPOSES REGARDLESS OF THE METHOD OF DELIVERY.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-164.3(20) reads as rewritten:

"(20) Tangible personal property. -- Personal property that may be seen, weighed, measured, felt, or touched or is in any other manner perceptible to the senses. The term does not include stocks, bonds, notes, insurance, or other obligations or securities, nor does it include water delivered by or through main lines or pipes either for commercial or domestic use or consumption. The term includes computer software whether delivered electronically or on a storage medium, such as a cd rom, a disk, or a tape."

SECTION 2. This act becomes effective July 1, 2001, and applies to sales made on or after that date.