

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2001**

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SENATE BILL 792

Short Title: Amend Sales Tax.

(Public)

Sponsors: Senators Plyler, Purcell, Hartsell; and Bingham.

Referred to: Finance.

April 3, 2001

A BILL TO BE ENTITLED

AN ACT TO AMEND THE SALES TAX.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-164.4(a)(1f)b. is repealed.

SECTION 2. G.S. 105-164.4(a) is amended by adding a new subdivision to read:

"(1g) The rate of two and seventy-three hundredths percent (2.73%) applies to the sales price of electricity that is separately metered or separately measured to manufacturing industries and manufacturing plants for use in connection with the operation of the industries or plants other than sales of electricity to be used for residential heating purposes. The quantity of electricity purchased or used at any one time is not a determinative factor as to whether its sale or use is or is not subject to the rate of tax provided in this subdivision."

SECTION 3. This act becomes effective July 1, 2001, and applies to sales made on or after that date.