

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2023

H.B. 15
Jan 25, 2023
HOUSE PRINCIPAL CLERK

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HOUSE BILL DRH40011-NIz-12

Short Title: Study on Eliminating the Grocery Tax. (Public)

Sponsors: Representative Moss.

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT REQUIRING THE REVENUE LAWS STUDY COMMITTEE TO STUDY THE
3 FEASIBILITY AND EFFECT OF EXCLUDING GROCERIES FROM LOCAL SALES
4 TAXES.

5 The General Assembly of North Carolina enacts:

6 **SECTION 1.** The Revenue Laws Study Committee (the "Committee") shall study
7 the costs and benefits reasonably anticipated from excluding groceries from local sales taxes,
8 including increased purchasing power for lower-income residents of the State and local revenue
9 losses. The Committee shall report its findings, together with any recommended legislation, to
10 the 2024 Regular Session of the 2023 General Assembly upon its convening.

11 **SECTION 2.** This act is effective when it becomes law.



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