

GENERAL ASSEMBLY OF NORTH CAROLINA  
1989 SESSION

CHAPTER 989  
HOUSE BILL 2073

AN ACT TO ALLOW A SALES TAX EXEMPTION FOR FUEL USED BY A  
SMALL POWER PRODUCER TO GENERATE ELECTRICITY.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-164.13 is amended by adding a new subdivision to read:  
"(8a) Sales to a small power production facility, as defined in 16 U.S.C. §  
796(17)(A), of fuel used by the facility to generate electricity."

Sec. 2. This act shall become effective July 1, 1991.

In the General Assembly read three times and ratified this the 19th day of  
July, 1990.