

GENERAL ASSEMBLY OF NORTH CAROLINA
1989 SESSION

CHAPTER 1060
HOUSE BILL 2117

AN ACT TO PROVIDE THAT FOOD SOLD BY RELIGIOUS ORGANIZATIONS IS
EXEMPT FROM TAX.

The General Assembly of North Carolina enacts:

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

"(31a) Food sold by a church or religious organization not operated for profit when the proceeds of the sales are actually used for religious activities."

Sec. 2. This act shall become effective October 1, 1990, and applies to sales made on or after that date.

In the General Assembly read three times and ratified this the 28th day of July, 1990.