GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1991

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SENATE BILL 969

Short Title: No Sales Tax on Donated Food. (Public)

Sponsors: Senators Carpenter, Ward; Winner, Hyde, Forrester, Carter, Allran, Hartsell, and Daniel.

Referred to: Finance.

May 27, 1992

A BILL TO BE ENTITLED

AN ACT TO EXEMPT FROM SALES AND USE TAXES FOOD THAT IS ACQUIRED AT WHOLESALE AND THEN DONATED TO A NONPROFIT ORGANIZATION.

The General Assembly of North Carolina enacts:

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

"(31b) Food purchased by either a wholesale merchant or a retailer in a wholesale sale and then donated by the wholesale merchant or retailer to a nonprofit organization to be used for a charitable purpose."

Sec. 2. This act becomes effective July 1, 1992.