

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1995

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HOUSE BILL 1059

Short Title: No Sales Tax on Pay Phones.

(Public)

Sponsors: Representative Cocklereece.

Referred to: Finance.

May 11, 1995

A BILL TO BE ENTITLED

AN ACT TO EXEMPT LOCAL PAY PHONE SERVICES FROM SALES TAX.

The General Assembly of North Carolina enacts:

Section 1. G. S. 105-164.4(a)(4a) reads as rewritten:

"(4a) The rate of three percent (3%) applies to the gross receipts derived by a utility from sales of electricity, piped natural gas, or local telecommunications service as defined by G.S. 105-120(e). Gross receipts from sales of piped natural gas shall not include natural gas expansion surcharges imposed under G.S. 62-158. Gross receipts from sales of local telecommunications service shall not include receipts from service provided by means of public coin, coinless, or key-operated pay telephone instruments. A person who operates a utility is considered a retailer under this Article."

Sec. 2. This act becomes effective July 1, 1995, and applies to sales made on or after that date.

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