

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1995

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SENATE BILL 1239

Short Title: Tax Free Samples of Prescription Drugs-2.

(Public)

Sponsors: Senators Cooper; and Forrester.

Referred to: Finance.

May 21, 1996

A BILL TO BE ENTITLED

AN ACT TO EXEMPT FROM SALES AND USE TAX FREE SAMPLES OF
PRESCRIPTION DRUGS DISTRIBUTED BY THE MANUFACTURER.

The General Assembly of North Carolina enacts:

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

"(13b) Prescription drugs distributed free of charge by the manufacturer, including the constituent elements and ingredients used to produce the drugs, the packaging materials, and any instructions or information about the product included in the package with the drugs."

Sec. 2. G.S. 105-164.3 is amended by adding a new subdivision to read:

"(11a) 'Prescription drug' means a drug that under federal law is required, prior to being dispensed or delivered, to be labeled with the following statement: 'Caution: Federal law prohibits dispensing without prescription'."

Sec. 3. This act is effective upon ratification.