

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1997

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SENATE BILL 847
Finance Committee Substitute Adopted 5/19/97

Short Title: No Sales Tax on Reusable Containers.

(Public)

Sponsors:

Referred to:

April 15, 1997

1 A BILL TO BE ENTITLED
2 AN ACT TO EXEMPT FROM SALES AND USE TAX REUSABLE INDUSTRIAL
3 CONTAINERS USED AS PACKAGING FOR TANGIBLE PERSONAL
4 PROPERTY.
5 The General Assembly of North Carolina enacts:
6 Section 1. G.S. 105-164.13 is amended by adding a new subdivision to read:
7 "(23a) Containers that are leased to a manufacturer or purchaser of tangible
8 personal property, are used by the manufacturer of the property to
9 enclose the property for delivery to the purchaser of the property, and
10 are later returned to the lessor for reuse."
11 Section 2. This act becomes effective October 1, 1997, and applies to sales
12 made on or after that date.