

**GENERAL ASSEMBLY OF NORTH CAROLINA**  
**SESSION 2005**

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**HOUSE BILL 1938**

Short Title: Amend Taxation of Logging Machinery. (Public)

Sponsors: Representatives Wainwright, Church, McComas, Underhill (Primary Sponsors); Carney, Gibson, Hill, Luebke, Wilkins, Gillespie, Spear, and McGee.

Referred to: Finance.

May 15, 2006

A BILL TO BE ENTITLED  
AN ACT TO TREAT COMMERCIAL LOGGING MACHINERY THE SAME AS  
FARM MACHINERY UNDER THE SALES TAX.

The General Assembly of North Carolina enacts:

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

"...

(4f) Sales of the following to a person who is engaged in the commercial logging business:

- a. Logging machinery. – Logging machinery is machinery used to harvest raw forest products for transport to first market.
- b. Attachments and repair parts for logging machinery.
- c. Lubricants applied to logging machinery.
- d. Fuel used to operate logging machinery.

..."

**SECTION 2.** Article 5F of Chapter 105 of the General Statutes is amended by adding a new section to read:

**"§ 105-187.53. Commercial logging items.**

This Article does not apply to an item that is exempt from sales and use tax under G.S. 105-164.13(4f)."

**SECTION 3.** This act does not affect the rights or liabilities of the State, a taxpayer, or another person arising under a statute amended by this act before the effective date of this act, nor does it affect the right to any refund of a tax that accrued under the amended statute before the effective date of its amendment.

**SECTION 4.** This act becomes effective July 1, 2006, and applies to items purchased on or after that date.