GENERAL ASSEMBLY OF NORTH CAROLINA SESSION 2011

H HOUSE DRH90069-MC-147 (03/23)

Short Title:	Clarify Mill Machinery Privilege Tax. (F		
Sponsors:	Representative McComas.		
Referred to:			

1			A BILL TO BE ENTITLED
2	AN ACT	то с	LARIFY THAT A PORT FACILITY THAT UTILIZES SPECIALIZED
3	MAC	HINER	Y TO PROCESS BULK CARGO INTO A FORM SUITABLE FOR
4	DELI	VERY	AND USE BY A MANUFACTURING FACILITY QUALIFIES AS A
5	MAN	UFACT	URING FACILITY FOR PURPOSES OF THE PRIVILEGE TAX ON MILL
6	MAC	HINER	Y.
7	The Gene	ral Asse	mbly of North Carolina enacts:
8		SECT	ION 1. G.S. 105-187.51(a) reads as rewritten:
9	"(a)	Scope.	– A privilege tax is imposed on the following persons:
10		(1)	A manufacturing industry or plant that purchases mill machinery or mill
11			machinery parts or accessories for storage, use, or consumption in this
12			State. State, including a port facility for waterborne commerce which, by use
13			of specialized machinery, unloads or processes bulk cargo to make it suitable
14			for delivery to and use by manufacturing facilities. A manufacturing industry
15			or plant does not include the following:
16			a. A delicatessen, cafe, cafeteria, restaurant, or another similar retailer
17			that is principally engaged in the retail sale of foods prepared by it
18			for consumption on or off its premises.
19			b. A production company.
20		(2)	A contractor or subcontractor that purchases mill machinery or mill
21			machinery parts or accessories for use in the performance of a contract with
21 22 23		(2)	a manufacturing industry or plant.
23		(3)	A subcontractor that purchases mill machinery or mill machinery parts or
24			accessories for use in the performance of a contract with a general contractor
25		OE CE	that has a contract with a manufacturing industry or plant."
26		SECT	ION 2. This act is effective when it becomes law.

