

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2017

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SENATE BILL 230

Short Title: Exempt Vacation Linen Rentals From Sales Tax. (Public)

Sponsors: Senators Cook, Tillman, and McInnis (Primary Sponsors).

Referred to: Rules and Operations of the Senate

March 14, 2017

A BILL TO BE ENTITLED

AN ACT TO EXEMPT FROM SALES AND USE TAX THE RENTAL OF LINENS TO THE
PROVIDER OF A RESIDENTIAL ACCOMMODATION.

The General Assembly of North Carolina enacts:

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

"(69) The rental of linens to a facilitator, rental agent, or provider of an
accommodation for use in a residential accommodation rental taxed pursuant to
G.S. 105-164.4F. The definitions of G.S. 105-164.4F apply in this subdivision."

SECTION 2. This act becomes effective July 1, 2017, and applies to rentals of linens
occurring on or after that date.



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