

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2017**

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**SENATE BILL 671**

Short Title: Sales Tax: Manufactured Homes. (Public)

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Sponsors: Senator Britt (Primary Sponsor).

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Referred to: Rules and Operations of the Senate

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April 5, 2017

1 A BILL TO BE ENTITLED  
2 AN ACT TO CLARIFY THE SALES TAX ON INSTALLATION AS APPLIED TO  
3 MANUFACTURED HOMES.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** G.S. 105-164.13 reads as rewritten:

6 "**§ 105-164.13. Retail sales and use tax.**

7 The sale at retail and the use, storage, or consumption in this State of the following tangible  
8 personal property, digital property, and services are specifically exempted from the tax imposed  
9 by this Article:

10 ...

11 (61a) Repair, maintenance, and installation services provided for an item, other  
12 than a motor vehicle, for which a service contract on the item is exempt from  
13 tax under G.S. 105-164.4I. Repair, maintenance, and installation services  
14 provided for a motor vehicle are subject to tax, except as provided under  
15 subdivision (62a) of this subsection. Sales of or the gross receipts derived  
16 from the following repair, maintenance, and installation services are exempt  
17 from tax:

18 ...

19 m. Installation charges for a manufactured home or a modular home  
20 provided the installation charges are separately stated and identified  
21 as such on the invoice or other documentation given to the purchaser  
22 at the time of the sale, regardless of whether the home is being  
23 installed on property that is owned by the owner of the home.

24 ...."

25 **SECTION 2.** This act is effective when it becomes law.

