

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2001

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HOUSE BILL 572

Short Title: Tax Citizens Like Business / White Goods.

(Public)

Sponsors: Representative Luebke.

Referred to: Finance.

March 12, 2001

A BILL TO BE ENTITLED

AN ACT TO REDUCE THE SALES AND USE TAX RATE ON WHITE GOODS TO  
THE SAME RATE AS ON INDUSTRIAL MACHINERY.

The General Assembly of North Carolina enacts:

**SECTION 1.** G.S. 105-164.3 is amended by adding a new subdivision to  
read:

**"§ 105-164.3. Definitions.**

The following definitions apply in this Article, except when the context clearly  
indicates a different meaning:

...

(22a) 'White goods' has the same meaning as in G.S. 130A-290."

**SECTION 2.** G.S. 105-164.4A is amended by adding a new subdivision to  
read:

**"§ 105-164.4A. Articles taxed at one percent (1%), eighty dollars (\$80.00).**

The following articles are taxable under G.S. 105-164.4(a)(1d):

...

(13) White goods. – Sales of white goods."

**SECTION 3.** G.S. 105-187.20 reads as rewritten:

**"§ 105-187.20. Definitions.**

The definitions in G.S. 105-164.3 apply to this Article, except ~~that the term "sale"~~  
~~does not include lease or rental, and the following definitions apply to this Article:~~  
for the following:

(1) Chlorofluorocarbon refrigerant. – Defined in G.S. 130A-290(a).

(2) ~~White goods. – Defined in G.S. 130A-290(a).~~

(3) Sale. – Defined in G.S. 105-164.3, except that the term does not  
include lease or rental."

**SECTION 4.** This act becomes effective July 1, 2001, and applies to sales  
made on or after that date.