

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2001**

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HOUSE BILL 959

Short Title: Sales Tax on Certain Electricity.

(Public)

Sponsors: Representatives Gray; and Shubert.

Referred to: Finance.

April 3, 2001

A BILL TO BE ENTITLED

AN ACT TO EXEMPT ELECTRICITY USED FOR CERTAIN PURPOSES FROM
THE SALES AND USE TAX.

The General Assembly of North Carolina enacts:

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

"(8b) Sales to a manufacturer of electricity that is separately metered or
measured and that is used in any of the following:

a. The electrolytic smelting process to manufacture aluminum.

b. The operation of an arc furnace.

c. An electrical charging process.

d. An electrolytic process for manufacturing."

SECTION 2. This act becomes effective July 1, 2001, and applies to sales
made on or after that date.