

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2007

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HOUSE DRH30287-MC-122 (3/20)

Short Title: Sales Tax Exemption for US Flags. (Public)

Sponsors: Representative Setzer.

Referred to:

A BILL TO BE ENTITLED

AN ACT TO EXEMPT THE SALES PRICE OF THE UNITED STATES FLAG
FROM 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:

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

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

...

(56) Sales of the flag of the United States, as the term "flag of the United
States" is defined in 4 U.S.C.A. 1 and 4 U.S.C.A. 2."

SECTION 2. This act becomes effective July 1, 2007, and applies to sales
made on or after that date.