

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2007

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SENATE DRS65323-MC-264 (5/14)

Short Title: Tax Free Tax Books.

(Public)

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Sponsors: Senator Brown.

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Referred to:

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1 A BILL TO BE ENTITLED

2 AN ACT TO CREATE A SALES TAX EXEMPTION FOR PURCHASES OF  
3 SCHOOL INSTRUCTIONAL MATERIAL ASSIGNED BY A COURSE  
4 INSTRUCTOR AT POSTSECONDARY EDUCATIONAL INSTITUTIONS.

5 The General Assembly of North Carolina enacts:

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

8 "§ 105-164.13. Retail sales and use tax.

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

12 ...

13 (14b) Sales of school instructional material to students enrolled at accredited  
14 postsecondary educational institutions and assigned by a course  
15 instructor."

16 SECTION 2. This act becomes effective October 1, 2008, and applies to  
17 sales made on or after that date.