

March 15, 1999

**H 449. FARM BAILING EQUIPMENT TAX CHANGE.** *TO PROVIDE THAT THE CURRENT SALES TAX TREATMENT FOR FARM MACHINERY AND EQUIPMENT ALSO APPLIES TO BALERS.* Amends GS 105-164.4(a)(1d)a. so that sales to a farmer of baling equipment are subject to a sales tax of 1% up to a maximum of \$80 per article. Effective Oct. 1, 1999, and applies to sales made on or after that date.

**Intro. by Nye.**

Ref. to Finance

GS 105