

April 4, 2001

S 843. SALES TAX ON CERTAIN ELECTRICITY. TO EXEMPT ELECTRICITY USED FOR CERTAIN PURPOSES FROM THE SALES AND USE TAX. Amends GS 105-164.13 to exempt from sales and use tax sales to a manufacturer of electricity that is separately metered or measured and that is used in the electrolytic smelting process to manufacture aluminum. Effective July 1, 2001, and applicable to sales made on or after that date.

Intro. by Plyler, Purcell, Hartsell.

Ref. to Finance	GS 105
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