

May 15, 2003

H 1295. MODIFY AUTO REPAIR SALES TAX. TO PROVIDE THAT PAINT AND PRIMER APPLIED BY BODY SHOPS ARE SUBJECT TO THE SAME SALES TAX TREATMENT AS REPAIR PARTS INSTALLED BY REPAIR SHOPS. Amends GS 105-164.3(36) (definition of "sale or selling" for sales tax) to provide that paint and primer applied to vehicle as part of body work are considered tangible personal property sold to customer. Charges for labor to apply paint and primer are also subject to tax unless separately stated on customer's invoices and in retailer's records. Effective for sales made on or after Oct. 1, 2003.

Intro. by Nesbitt.

Ref. to Finance	GS 105
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