

March 30, 2005

**H 990. DEFINITION OF FARMER FOR SALES AND USE TAX. TO CLARIFY THE DEFINITION OF FARMER FOR PURPOSES OF APPLYING THE SALES AND USE TAX TO PURCHASES MADE BY FARMERS.** Enacts new GS 105-164.3(9a) to define farmer for purpose specified in title. New definition includes nursery and greenhouse operators, orchardists, and lessors of farmland responsible for upkeep and maintenance of farmland. Specifies that definition does not include person who cultivates a garden for personal use. Effective October 1, 2005, and applies to sales made on or after that date.

**Intro. by Starnes.**

Ref. to Finance

GS 105

August 23, 2005

**H 990. DEFINITION OF FARMER FOR SALES AND USE TAX.** Intro. 3/30/05. House committee substitute makes the following changes to 1st edition. To clarify purpose of bill, changes title to *AN ACT TO CLARIFY THE DEFINITION OF FARMER FOR PURPOSES OF APPLYING THE SALE AND USE TAX EXEMPTION TO ITEMS SOLD TO FARMERS AND TO EXPAND THE EXEMPTION TO INCLUDE ITEMS SOLD TO LESSORS OF FARMLAND*. Changes effective date to January 1, 2006 (was October 1, 2005).

August 23, 2005

**H 990. DEFINITION OF FARMER FOR SALES AND USE TAX.** Intro. 3/30/05. House amendments make the following changes to 2nd edition. Amend proposed GS 105-164.3(9a) (applying sales and use tax exemption to items sold to farmers) to include tree farmers and Christmas tree farmers in the definition of farmer.