

April 18, 2007

H 1635. SALES TAX HOLIDAY CHANGES. Filed 4/18/07. *TO MOVE THE DATE OF THE SALES TAX HOLIDAY TO ACCOMMODATE STUDENTS AT COLLEGE AND UNIVERSITIES AND TO INCREASE THE CAP ON THE SALES PRICE OF TEXTBOOKS ELIGIBLE FOR THE HOLIDAY.*

Amends GS 105-164.13C to move the sales tax holiday to the third Friday through Sunday in August, and to specify that school instructional materials with a purchase price of \$300 or less are included in the items exempt from sales tax. Amends GS 105-164.3 to include a definition of *school instructional material*. Effective July 1, 2007.

Intro. by Weiss.

GS 105