

May 19, 2008

H 2231. PROHIBIT TAX ON INTERIOR DESIGN SERVICES. Filed 5/19/08. *TO REVERSE THE INTERPRETATION OF THE DEPARTMENT OF REVENUE CONCERNING THE IMPOSITION OF SALES TAX ON INTERIOR DESIGN SERVICES PROVIDED IN CONJUNCTION WITH THE SALE OF TANGIBLE PERSONAL PROPERTY.*

Amends GS 105-164.13 to clarify that interior design services provided in conjunction with the sale of tangible personal property are specifically exempted from the tax imposed under GS Chapter 105, Article 5 (Sales and Use Tax). Effective July 1, 2008.

Intro. by Goforth, Fisher, Justus, Rapp.

GS 105