

March 21, 2007

S 1240. SALES TAX EXEMPTION FOR BAKED GOODS. Filed 3/21/07. *TO ENSURE THAT ALL BREAD SOLD AT A BAKERY THRIFT STORE IS TAXED AT THE SAME SALES TAX RATE.*

Amends GS 105-164.13, to exempt from sales tax bread, rolls, and buns sold at a bakery thrift store. Amends GS 105-467 to provide that the local sales tax is limited to 1% of the sales price of bread, rolls, and buns that are sold at a bakery thrift store and are exempt from state tax under GS 105-164.13(27a). Effective July 1, 2007.

Intro. by Kerr.

GS 105

June 6, 2007

S 1240. SALES TAX EXEMPTION FOR BAKED GOODS. Filed 3/21/07. Senate committee substitute makes the following changes to 1st edition. Amends SL 1967-1096, Section 4 to (1) provide that the proposed exemption from state sales tax for bread, rolls, and buns sold at bakery thrift stores does not apply to the Mecklenburg County 1% sales tax and (2) clarify that items not listed in Section 4 are not subject to the tax. Changes the effective date from July 1, 2007, to October 1, 2007.

July 27, 2007

S 1240. SALES TAX EXEMPTION FOR BAKED GOODS. Filed 3/21/07. House amendment makes the following changes to 2nd edition. Makes technical numbering changes only.

August 27, 2007

SL 2007-368 (S 1240). SALES TAX EXEMPTION FOR BAKED GOODS. AN ACT TO ENSURE THAT ALL BREAD SOLD AT A BAKERY THRIFT STORE IS TAXED AT THE SAME SALES TAX RATE. Summarized in *Daily Bulletin* 3/21/07, 6/6/07, and 7/27/07. Enacted August 19, 2007. Effective October 1, 2007.