

May 15, 2008

S 1629. LIMITED SALES TAX EXEMPTION FOR BAKED GOODS. Filed 5/15/08. *TO PROVIDE A LIMITED EXEMPTION FOR BAKED GOODS FROM STATES SALES AND USE TAX.*

Amends GS 105-164.13B to exempt from state sales and use taxes baked goods sold without eating utensils provided by the seller. Amends GS 105-164.3 to add a definition of baked goods. Makes conforming changes. Effective retroactively to April 1, 2003, and repealed March 1, 2006.

Intro. by Hoyle.

GS 105