

May 15, 2008

**S 1630. SALES AND USE TAX EXEMPTION FOR BAKED GOODS.** Filed 5/15/08. *TO EXEMPT 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 for sales made on or after July 1, 2008.

**Intro. by Hoyle.**

GS 105