

February 21, 2007

S 281. EXEMPTION FOR BAKED GOODS. Filed 2/21/07. *TO EXEMPT BAKED GOODS FROM STATE SALES AND USE TAXES.* 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 define baked goods. Makes conforming changes. Effective July 1, 2007.

Intro. by Atwater.

GS 105