

March 13, 2007

**S 761. SALES TAX EXEMPTION FOR BAKED GOODS.** Filed 3/13/07. *TO EXEMPT BAKED GOODS FROM STATE SALES AND USE TAXES.*

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 Effective retroactively to April 1, 2003, and repealed March 1, 2006.

**Intro. by Hoyle.**

GS 105