

May 5, 2009

H 1585. AGGREGATES & ASPHALT TAX UNIFORMITY. Filed 5/5/09. *TO EQUALIZE THE SALES TAX ON AGGREGATES AND ON ASPHALT AND CONCRETE.*

Amends GS 105-164.3 to add definitions for the terms *aggregates* and *asphalt and concrete*. Amends GS 105-164.13 to make exempt from sales and use tax the sale of (1) aggregates to contractors or subcontractors for use by them in the performance of contracts with the Department of Transportation or with a governmental entity and (2) asphalt and concrete. Effective July 1, 2009, but does not apply to contracts for aggregates entered into or awarded before July 1, 2009.

Intro. by Crawford.

GS 105