

March 16, 2009

**S 610. SALES TAX: EXEMPT LIQUEFIED PETROLEUM GAS.** Filed 3/16/09. *TO EXEMPT LIQUEFIED PETROLEUM GAS SOLD TO INDIVIDUALS FOR DOMESTIC CONSUMPTION FROM THE STATE AND LOCAL SALES AND USE TAX.*

Amends GS 105-164.13 to exempt the sale of liquefied petroleum gas when sold to an individual purchaser for domestic consumption from the retail sales and use tax. Specifies that *domestic consumption* does not include use or consumption for business, commercial, or industrial purposes. Effective for deliveries made on or after July 1, 2009.

**Intro. by Atwater.**

GS 105