

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2013

FILED SENATE
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S.B. 396
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SENATE DRS15135-MC-139 (03/15)

Short Title: Modify Sales Tax for Products of Mines. (Public)

Sponsors: Senator Meredith (Primary Sponsor).

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO EXEMPT FROM SALES TAX THE PRODUCTS OF MINES IN THEIR
3 ORIGINAL OR UNMANUFACTURED STATE WITHOUT RESPECT TO WHO
4 MAKES THE SALE.
5 The General Assembly of North Carolina enacts:
6 SECTION 1. G.S. 105-164.13 reads as rewritten:
7 "§ 105-164.13. Retail sales and use tax.
8 The sale at retail and the use, storage, or consumption in this State of the following tangible
9 personal property, digital property, and services are specifically exempted from the tax imposed
10 by this Article:
11 ...
12 (3) Products of forests ~~and mines~~ in their original or unmanufactured state when
13 such sales are made by the producer in the capacity of producer.
14 (3a) Products of mines in their original or unmanufactured state.
15"
16 SECTION 2. This act becomes effective July 1, 2013, and applies to sales made on
17 or after that date.

