

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2013

H.B. 1232
May 27, 2014
HOUSE PRINCIPAL CLERK

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HOUSE DRH20181-MC-227 (03/17)

Short Title: Sales Tax Exemption for Certain Coins. (Public)

Sponsors: Representative Samuelson.

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO EXEMPT SALES OF GOLD AND SILVER COINS PRODUCED BY THE
3 UNITED STATES MINT FROM SALES TAX.
4 The General Assembly of North Carolina enacts:
5 **SECTION 1.** G.S. 105-164.13 is amended by adding a new subdivision to read:
6 "**§ 105-164.13. Retail sales and use tax.**
7 The sale at retail and the use, storage, or consumption in this State of the following tangible
8 personal property, digital property, and services are specifically exempted from the tax imposed
9 by this Article:
10 ...
11 (63) Sales of silver or gold bullion coins produced by the United States Mint."
12 **SECTION 2.** This act becomes effective July 1, 2014, and applies to sales made on
13 or after that date.



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