

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2013**

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**HOUSE JOINT RESOLUTION 1232  
PROPOSED COMMITTEE SUBSTITUTE H1232-PCS30799-LG-26**

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Sponsors:

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Referred to:

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May 28, 2014

1 A JOINT RESOLUTION AUTHORIZING THE LEGISLATIVE RESEARCH  
2 COMMISSION TO STUDY WHETHER TO EXEMPT SALES OF GOLD AND SILVER  
3 COINS PRODUCED BY THE UNITED STATES MINT FROM SALES TAX.

4 Whereas, all of the native gold minted in the United States prior to 1828 came from  
5 North Carolina; and

6 Whereas, Rutherford County played a significant role in gold production, with  
7 Rutherfordton having the distinction of operating the only private gold mint in the southeastern  
8 United States from the 1790s to the 1840s and producing the first gold dollar; and

9 Whereas, the United States government established a branch mint in Charlotte,  
10 which opened on July 27, 1837; and

11 Whereas, today, the \$5 gold half eagle liberty coin, \$2.50 gold quarter eagle liberty  
12 coin, and liberty head gold dollar coin produced at the Charlotte Mint are hard to find and are  
13 highly collectable; Now, therefore,

14 Be it resolved by the House of Representatives, the Senate concurring:

15 **SECTION 1.** The Legislative Research Commission shall study whether to exempt  
16 sales of gold and silver coins produced by the United States Mint from sales tax. The  
17 Commission shall report its findings and recommendations, including any proposed legislative  
18 changes, to the 2015 Regular Session of the General Assembly.

19 **SECTION 2.** This resolution is effective upon ratification.



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