

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2015

**H.B. 81**  
**Feb 11, 2015**  
**HOUSE PRINCIPAL CLERK**

H

D

HOUSE DRH40038-MC-22 (03/27)

Short Title: Expand 1%/\$80 Rate for Mill Machinery. (Public)

Sponsors: Representatives Malone, Lewis, Collins, and S. Martin (Primary Sponsors).

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT TO CLARIFY THAT MILL MACHINERY IS TO BE TAXED ACCORDING TO  
3 THE PREPONDERANCE OF THE USE OF THE MACHINERY.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** G.S. 105-187.51B(a) is amended by adding a new subdivision to  
6 read:

7 "(a) Tax. – A privilege tax is imposed on the following:

8 ...

9 (6) A company engaged in fabrication of metal work that is included in industry  
10 group 332312, 332313, or 332322 and that purchases equipment or an  
11 attachment or repair part for equipment that meets all of the following  
12 requirements:

13 a. Is capitalized by the company for tax purposes under the Code.

14 b. Is used by the company in the fabrication of metal products or used  
15 by the company to create equipment for the fabrication of metal  
16 products.

17 (b) Rate. – The tax is one percent (1%) of the sales price of the equipment or other  
18 tangible personal property. The maximum tax is eighty dollars (\$80.00) per article."

19 **SECTION 2.** This act becomes effective July 1, 2015.

