

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2015

FILED SENATE
May 10, 2016
S.B 832
PRINCIPAL CLERK

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SENATE BILL DRS15344-SV-30 (04/27)

Short Title: Expand 1%/\$80 Excise Tax for Ports Equip. (Public)

Sponsors: Senator Rabon (Primary Sponsor).

Referred to:

A BILL TO BE ENTITLED

AN ACT TO EXPAND THE 1%/\$80 EXCISE TAX PROVISION FOR A COMPANY
LOCATED AT A PORTS FACILITY TO INCLUDE PARTS, ACCESSORIES, AND
ATTACHMENTS USED TO MAINTAIN, REPAIR, OR REPLACE MACHINERY AND
EQUIPMENT USED TO UNLOAD OR PROCESS CARGO.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-187.51B(a)(5) reads as rewritten:

"(5) A company located at a ports facility for waterborne commerce that purchases
~~specialized equipment to be used at the facility to unload or process bulk cargo~~
~~to make it suitable for delivery to and use by manufacturing facilities.~~qualified
equipment. For purposes of this subdivision, qualified equipment includes both
of the following:

- a. Machinery and equipment used at the facility to unload or to facilitate
the unloading or processing of bulk cargo and to make it suitable for
delivery to and use by manufacturing facilities.
- b. Parts, accessories, or attachments used to maintain, repair, replace,
upgrade, improve, or otherwise modify such machinery and equipment."

SECTION 2. This section becomes effective July 1, 2013, and applies to purchases
made on or after that date.



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