

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2017

FILED SENATE
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S.B. 230
PRINCIPAL CLERK

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SENATE BILL DRS15054-MC-63 (02/08)

Short Title: Exempt Vacation Linen Rentals From Sales Tax. (Public)

Sponsors: Senators Cook, Tillman, and McInnis (Primary Sponsors).

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO EXEMPT FROM SALES AND USE TAX THE RENTAL OF LINENS TO THE
3 PROVIDER OF A RESIDENTIAL ACCOMMODATION.
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 "(69) The rental of linens to a facilitator, rental agent, or provider of an
7 accommodation for use in a residential accommodation rental taxed pursuant to
8 G.S. 105-164.4F. The definitions of G.S. 105-164.4F apply in this subdivision."
9 SECTION 2. This act becomes effective July 1, 2017, and applies to rentals of linens
10 occurring on or after that date.



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