

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2017

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SENATE BILL DRS15173-MC-160 (04/04)

Short Title: Sales Tax: Manufactured Homes. (Public)

Sponsors: Senator Britt (Primary Sponsor).

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO CLARIFY THE SALES TAX ON INSTALLATION AS APPLIED TO
3 MANUFACTURED HOMES.

4 The General Assembly of North Carolina enacts:

5 SECTION 1. G.S. 105-164.13 reads as rewritten:

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 (61a) Repair, maintenance, and installation services provided for an item, other
12 than a motor vehicle, for which a service contract on the item is exempt from
13 tax under G.S. 105-164.4I. Repair, maintenance, and installation services
14 provided for a motor vehicle are subject to tax, except as provided under
15 subdivision (62a) of this subsection. Sales of or the gross receipts derived
16 from the following repair, maintenance, and installation services are exempt
17 from tax:

18 ...
19 m. Installation charges for a manufactured home or a modular home
20 provided the installation charges are separately stated and identified
21 as such on the invoice or other documentation given to the purchaser
22 at the time of the sale, regardless of whether the home is being
23 installed on property that is owned by the owner of the home.

24"

25 SECTION 2. This act is effective when it becomes law.

