

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2021

FILED SENATE
May 26, 2022
S.B. 851
PRINCIPAL CLERK

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SENATE BILL DRS15407-Nif-15B

Short Title: Restore Educational Sales Tax Holiday. (Public)

Sponsors: Senators Mohammed, Foushee, and Lowe (Primary Sponsors).

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO REENACT THE SALES AND USE TAX HOLIDAY FOR SCHOOL SUPPLIES.
3 The General Assembly of North Carolina enacts:
4 **SECTION 1.** G.S. 105-164.13C is reenacted as it existed immediately before its
5 repeal.
6 **SECTION 2.** This act becomes effective July 1, 2022, and applies to sales made on
7 or after that date.



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