

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2023

H.B. 802
Apr 18, 2023
HOUSE PRINCIPAL CLERK

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HOUSE BILL DRH10397-Nif-119A

Short Title: Biannual Back to School Sales Tax Holiday. (Public)

Sponsors: Representative Cervania.

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO REENACT THE SALES AND USE TAX HOLIDAY FOR SCHOOL SUPPLIES
3 AND TO EXTEND THE HOLIDAY TO THE FIRST WEEKEND IN JANUARY.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** G.S. 105-164.13C is reenacted as it existed immediately before its
6 repeal and reads as rewritten:

7 "**§ 105-164.13C. Sales and use tax holiday.**

8 (a) The taxes imposed by this Article do not apply to the following items of tangible
9 personal property if sold between 12:01 A.M. on the first Friday of January and 11:59 P.M. the
10 following Sunday or between 12:01 A.M. on the first Friday of August and 11:59 P.M. the
11 following Sunday:

- 12 (1) Clothing with a sales price of one hundred dollars (\$100.00) or less per item.
- 13 (2) School supplies with a sales price of one hundred dollars (\$100.00) or less per
14 item.
- 15 (2a) School instructional materials with a sales price of three hundred dollars
16 (\$300.00) or less per item.
- 17 (3) Computers with a sales price of three thousand five hundred dollars (\$3,500)
18 or less per item.
- 19 (3a) Computer supplies with a sales price of two hundred fifty dollars (\$250.00) or
20 less per item.
- 21 (4) Sport or recreational equipment with a sales price of fifty dollars (\$50.00) or
22 less per item.

23 (b) The exemption allowed by this section does not apply to the following:

- 24 (1) Sales of clothing accessories or equipment.
- 25 (2) Sales of protective equipment.
- 26 (3) Sales of furniture.
- 27 (4) Repealed by Session Laws 2003-284, s. 45.7, effective October 1, 2003.
- 28 (5) Sales of an item for use in a trade or business.
- 29 (6) Rentals.

30 (c) Repealed by Session Laws 2003-284, s. 45.7, effective October 1, 2003."

31 **SECTION 2.** This act becomes effective July 1, 2023, and applies to sales made on
32 or after that date.



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