

GENERAL ASSEMBLY OF NORTH CAROLINA
1989 SESSION

CHAPTER 748
SENATE BILL 1145

AN ACT TO PROVIDE THAT SALES AND USE TAXES DO NOT APPLY TO THE LEASE OR RENTAL OF TOBACCO SHEETS AND TO PERMIT THE NEW HANOVER COUNTY AIRPORT AUTHORITY TO RECEIVE ANNUAL SALES AND USE TAX REFUNDS.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-164.13 is amended by adding a new subdivision to read:

"(4d) The lease or rental of burlap tobacco sheets used in handling tobacco in the warehouse and transporting tobacco to and from the warehouse."

Sec. 2. Section 4(10) of Chapter 404 of the 1989 Session Laws reads as rewritten:

"(10) Possess the same exemptions in respect to payment of taxes and license ~~fees,~~ fees and be eligible for sales and use tax refunds to the same extent as provided for municipal corporations by the laws of the State of North Carolina."

Sec. 3. Section 1 of this act is effective upon ratification and applies to leases and rentals occurring on or after August 1, 1989. Section 2 of this act is effective upon ratification and applies to sales and use taxes paid on or after July 1, 1989.

In the General Assembly read three times and ratified this the 9th day of August, 1989.