

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2001**

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HOUSE BILL 1064

Short Title: Some Electricity Tax Exempt.

(Public)

Sponsors: Representatives Gibson, Allen; and Shubert.

Referred to: Finance.

April 10, 2001

A BILL TO BE ENTITLED

AN ACT TO EXEMPT SALES TO MANUFACTURERS OF ELECTRICITY USED
TO MANUFACTURE ALUMINUM FROM SALES AND USE TAX.

The General Assembly of North Carolina enacts:

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

"(8b) Sales to a manufacturer of electricity which is separately metered or
measured and which is used in the electrolytic smelting process to
manufacture aluminum."

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