

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2009

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SENATE DRS55550-MC-251A (04/20)

Short Title: Wood Chipper Sales Tax Exemption.

(Public)

Sponsors: Senators Hoyle, and Clary.

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT TO EXEMPT WOOD CHIPPING MACHINERY FROM SALES TAX.  
3 The General Assembly of North Carolina enacts:  
4 **SECTION 1.** G.S. 105-164.13 is amended by adding a new subdivision to read:  
5 "The sale at retail and the use, storage, or consumption in this State of the following  
6 tangible personal property, digital property, and services are specifically exempted from the tax  
7 imposed by this Article:

8 ...

9 (4g) Sales of wood chipping machinery to which is assigned a 17-digit vehicle  
10 identification number specified by the National Highway Transportation  
11 Safety Association. For the purpose of this section, "wood chipping  
12 machinery" is machinery used to convert raw forest products into wood  
13 chips.

14 ..."

15 **SECTION 2.** This act becomes effective July 1, 2010, and applies to sales made on  
16 or after that date.



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