

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2023

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HOUSE BILL 802

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

Sponsors: Representatives Cervania, Pierce, and Lowery (Primary Sponsors).
For a complete list of sponsors, refer to the North Carolina General Assembly web site.

Referred to: Rules, Calendar, and Operations of the House

April 19, 2023

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

The General Assembly of North Carolina enacts:

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

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

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

- (1) Clothing with a sales price of one hundred dollars (\$100.00) or less per item.
- (2) School supplies with a sales price of one hundred dollars (\$100.00) or less per item.
- (2a) School instructional materials with a sales price of three hundred dollars (\$300.00) or less per item.
- (3) Computers with a sales price of three thousand five hundred dollars (\$3,500) or less per item.
- (3a) Computer supplies with a sales price of two hundred fifty dollars (\$250.00) or less per item.
- (4) Sport or recreational equipment with a sales price of fifty dollars (\$50.00) or less per item.

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

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- (4) Repealed by Session Laws 2003-284, s. 45.7, effective October 1, 2003.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

(c) Repealed by Session Laws 2003-284, s. 45.7, effective October 1, 2003."

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

