

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2019

H.B. 1195  
May 26, 2020  
HOUSE PRINCIPAL CLERK

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HOUSE BILL DRH10825-SVf-17

Short Title: Sales Tax Exemption/Bankruptcy Proceedings. (Public)

Sponsors: Representative Zachary.

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT TO EXEMPT SALES OF ITEMS SOLD PURSUANT TO A RECEIVERSHIP  
3 PROCEEDING OR TO AN ORDER OF FEDERAL BANKRUPTCY COURT.  
4 The General Assembly of North Carolina enacts:  
5 SECTION 1. G.S. 105-164.13 is amended by adding a new subdivision to read:  
6 "(72) Sales of items sold pursuant to a receivership proceeding held in accordance  
7 with Article 29A of Chapter 1 of the General Statutes or to an order of the  
8 United States Bankruptcy Court."  
9 SECTION 2. This act becomes effective July 1, 2020, and applies to sales occurring  
10 on or after that date.



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