

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2023**

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HOUSE BILL 15

Short Title: Study on Eliminating the Grocery Tax. (Public)

Sponsors: Representative Moss.

For a complete list of sponsors, refer to the North Carolina General Assembly web site.

Referred to: Finance, if favorable, Rules, Calendar, and Operations of the House

January 26, 2023

A BILL TO BE ENTITLED

AN ACT REQUIRING THE REVENUE LAWS STUDY COMMITTEE TO STUDY THE
FEASIBILITY AND EFFECT OF EXCLUDING GROCERIES FROM LOCAL SALES
TAXES.

The General Assembly of North Carolina enacts:

SECTION 1. The Revenue Laws Study Committee (the "Committee") shall study the costs and benefits reasonably anticipated from excluding groceries from local sales taxes, including increased purchasing power for lower-income residents of the State and local revenue losses. The Committee shall report its findings, together with any recommended legislation, to the 2024 Regular Session of the 2023 General Assembly upon its convening.

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



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