

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2001

H

1

HOUSE BILL 748*

Short Title: No Tax on Newspapers Sold in Vending Machines. (Public)

Sponsors: Representatives Nesbitt; Morris and Wainwright.

Referred to: Finance.

March 22, 2001

A BILL TO BE ENTITLED

AN ACT TO EXEMPT NEWSPAPERS SOLD THROUGH A VENDING MACHINE
FROM SALES AND USE TAX.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-164.13(28) reads as rewritten:

"(28) Sales of newspapers by newspaper street ~~vendors and vendors~~, by newspaper carriers making door-to-door ~~deliveries~~ deliveries, and through vending machines and sales of magazines by magazine vendors making door-to-door sales."

SECTION 2. This act becomes effective July 1, 2001.