

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2001

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SENATE BILL 400
Corrected Copy 3/13/01
Finance Committee Substitute Adopted 7/12/01

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

Sponsors:

Referred to:

March 12, 2001

1 A BILL TO BE ENTITLED
2 AN ACT TO EXEMPT NEWSPAPERS SOLD THROUGH A VENDING MACHINE
3 FROM SALES AND USE TAX.

4 The General Assembly of North Carolina enacts:

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

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

10 **SECTION 2.** This act becomes effective October 1, 2001.