

NORTH CAROLINA GENERAL ASSEMBLY  
1961 SESSION

CHAPTER 1163  
SENATE BILL 506

1 AN ACT TO AMEND ARTICLE 5 OF CHAPTER 105 OF THE GENERAL STATUTES TO  
2 PROVIDE A RETAIL SALES TAX EXEMPTION FOR INDEPENDENT NEWSPAPER  
3 PEDDLERS.  
4

5 The General Assembly of North Carolina do enact:  
6

7 **Section 1.** G.S. 105-164.13 is hereby amended by adding at the end thereof a new  
8 subdivision, to be designated as subdivision (28), and to read as follows:

9 "(28) Sales of newspapers by or to independent newspaper vendors engaged  
10 exclusively in peddling newspapers and not selling in excess of 1000 copies  
11 per week."  
12

12 **Sec. 2.** All laws and clauses of laws in conflict with this Act are hereby repealed.

13 **Sec. 3.** This Act shall be effective on and after July 1, 1961.

14 In the General Assembly read three times and ratified, this the 22nd day of June,

15 1961.