

GENERAL ASSEMBLY OF NORTH CAROLINA  
1983 SESSION

CHAPTER 156  
HOUSE BILL 187

AN ACT TO CLARIFY THE EXEMPTION OF OUT-OF-STATE SALES OF  
PRINTED MATERIALS FROM TAXATION.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-164.13 is amended by adding a new subparagraph to read:

"(14.1) Printed material which is sold by a printer to a purchaser within or without this State, when such printed material is delivered in this State to a common carrier or to the United States Postal Service for delivery to the purchaser or the purchaser's designees outside this State, if the purchaser does not thereafter use the printed material in this State."

Sec. 2. This act is effective July 1, 1983.

In the General Assembly read three times and ratified, this the 8th day of April, 1983.