

GENERAL ASSEMBLY OF NORTH CAROLINA
1983 SESSION

CHAPTER 510
HOUSE BILL 999

AN ACT TO CLARIFY THE SALES AND USE TAX TREATMENT OF CERTAIN
COMPUTER PROGRAMS USED BY TELEPHONE COMPANIES.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-164.4(1)i. is rewritten to read:

"i. Sales of central office equipment and switchboard and private branch exchange equipment to telephone companies regularly engaged in providing telephone service to subscribers on a commercial basis, and sales to these companies of prewritten computer programs used in providing telephone service to their subscribers."

Sec. 2. This act shall become effective July 1, 1983.

In the General Assembly read three times and ratified, this the 13th day of June, 1983.