

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1997

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HOUSE BILL 1057\*  
Senate Finance Committee Substitute Adopted 7/1/97

Short Title: Exempt Audiovisual Masters.

(Public)

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Sponsors:

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Referred to: Appropriations.

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April 21, 1997

1 A BILL TO BE ENTITLED  
2 AN ACT TO EXEMPT FROM SALES TAX AUDIOVISUAL MASTER TAPES USED  
3 IN THE MOTION PICTURE, TELEVISION, AND AUDIO PRODUCTION  
4 INDUSTRIES.

5 The General Assembly of North Carolina enacts:

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

7 "(22a) Sales of audiovisual masters made or used by a production company in  
8 making visual and audio images for first generation reproduction. For  
9 the purpose of this subdivision, an 'audiovisual master' is an audio or  
10 video film, tape, or disk or another audio or video storage device from  
11 which all other copies are made. For the purpose of this subdivision, a  
12 production company is a person engaged in the business of making  
13 motion picture, television, or radio images for theatrical, commercial,  
14 advertising, or educational purposes."

15 Section 2. This act becomes effective October 1, 1997, and applies to sales  
16 made on or after that date.