

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2003**

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HOUSE DRH60268-LC-50 (3/11)

Short Title: No Sales Tax on Free Publications. (Public)

Sponsors: Representative Nesbitt.

Referred to:

A BILL TO BE ENTITLED

AN ACT TO EXEMPT FREE CIRCULATION PUBLICATIONS FROM THE SALES TAX.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-164.13(39) is reenacted and rewritten to read:

"(39) Sales of paper, ink, and other tangible personal property to commercial printers and commercial publishers for use as ingredients or component parts of free circulation publications and sales by printers of free circulation publications to the publishers of these publications. As used in this subdivision, the term 'free circulation publication' means a publication that is published on a periodic basis at recurring intervals and, without charge to the recipient, is mailed or is distributed house-to-house, by street distributors, in racks, or in any other manner at other locations."

SECTION 2. This act becomes effective July 1, 2003, and applies to sales made on or after that date.