

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2003**

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SENATE DRS35457-SVx-13A (4/21)

Short Title: Correct Streamlined Sales Tax Inequity. (Public)

Sponsors: Senator Allran.

Referred to:

A BILL TO BE ENTITLED

AN ACT TO ADOPT A PROVISION ALLOWED UNDER THE STREAMLINED
SALES TAX AGREEMENT THAT TREATS ALL PRINTERS EQUALLY.

The General Assembly of North Carolina enacts:

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

"§ 105-164.13. **Retail sales and use tax.**

The sale at retail, the use, storage or consumption in this State of the following
tangible personal property and services is specifically exempted from the tax imposed
by this Article:

...

(49a) Delivery charges for delivery or distribution of direct mail if the
charges are separately stated on an invoice or similar billing document
given to the purchaser.

...."

SECTION 2. This act becomes effective October 1, 2004, and applies to
sales made on or after that date.