

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2001

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SENATE BILL 400  
Corrected Copy 3/13/01  
Finance Committee Substitute Adopted 7/12/01  
Fourth Edition Engrossed 7/30/01

Short Title: No Tax on Newspapers Sold in Vending Machines. (Public)

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Sponsors:

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Referred to:

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March 12, 2001

1 A BILL TO BE ENTITLED  
2 AN ACT TO TREAT NEWSPAPER VENDING MACHINES AS STREET  
3 VENDORS FOR SALES TAX PURPOSES.  
4 The General Assembly of North Carolina enacts:  
5 **SECTION 1.** G.S. 105-164.13(28) reads as rewritten:  
6 "(28) Sales of newspapers by newspaper street vendors and by newspaper  
7 carriers making door-to-door deliveries and sales of magazines by  
8 magazine vendors making door-to-door sales. For the purposes of this  
9 subdivision, the term 'newspaper street vendor' includes newspaper  
10 vending machines."  
11 **SECTION 2.** This act becomes effective October 1, 2001.