

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2001**

**SESSION LAW 2001-509  
SENATE BILL 400**

AN ACT TO TREAT NEWSPAPER VENDING MACHINES AS STREET VENDORS FOR SALES TAX PURPOSES.

The General Assembly of North Carolina enacts:

**SECTION 1.** G.S. 105-164.13(28) reads as rewritten:

"(28) Sales of newspapers by newspaper street ~~vendors and~~ vendors, by newspaper carriers making door-to-door ~~deliveries~~ deliveries, and by means of vending machines and sales of magazines by magazine vendors making door-to-door sales."

**SECTION 2.** This act becomes effective January 1, 2002.

In the General Assembly read three times and ratified this the 6<sup>th</sup> day of December, 2001.

s/ Frank W. Ballance, Jr.  
Deputy President Pro Tempore of the Senate

s/ James B. Black  
Speaker of the House of Representatives

s/ Michael F. Easley  
Governor

Approved 4:30 p.m. this 4<sup>th</sup> day of January, 2002