

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2003

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HOUSE BILL 1609\*  
Committee Substitute Favorable 6/22/04

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

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Sponsors:

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Referred to:

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May 20, 2004

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 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.