

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1989

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SENATE BILL 668

Short Title: Cable TV Sales Tax.

(Public)

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Sponsors: Senators Raynor, Swain, Winner; Ballance, Daughtry, Ezzell, Guy, Harris, Hunt of Durham, Johnson of Cabarrus, Kincaid, Odom, Richardson, Smith, Soles, and Speed.

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Referred to: Finance.

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March 27, 1989

A BILL TO BE ENTITLED

1 AN ACT TO PROVIDE THAT SALES TAX SHALL APPLY TO CABLE  
2 TELEVISION.  
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4 The General Assembly of North Carolina enacts:

5 Section 1. G.S. 105-164.4 is amended by adding a new subdivision to read:

6 "(4d) At the rate of three percent (3%) of the gross receipts derived from the sale of  
7 cable television service. A person who sells cable television service is considered a  
8 retailer under this Article. For the purpose of this subdivision, a person sells cable  
9 television service if the person receives directly or indirectly over the air signals  
10 transmitting programs broadcast by one or more television stations, amplifies or  
11 otherwise modifies these signals, and distributes the signals by wire or cable to  
12 subscribing members of the public who pay for the service."

13 Sec. 2. This act shall become effective October 1, 1989, and applies to sales  
14 of cable television service made on or after that date.