

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2001

SENATE BILL 400  
RATIFIED BILL

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.

---

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

---

James B. Black  
Speaker of the House of Representatives

---

Michael F. Easley  
Governor

Approved \_\_\_\_\_ .m. this \_\_\_\_\_ day of \_\_\_\_\_, 2001