

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1999

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HOUSE BILL 420

Short Title: Bulk Vending Machine Exemption.

(Public)

Sponsors: Representatives Morris; Baker, Howard, McMahan, and Starnes.

Referred to: Finance.

March 11, 1999

A BILL TO BE ENTITLED

AN ACT TO EXPAND THE SALES TAX EXEMPTION FOR BULK VENDING
MACHINES.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-164.13(30) reads as rewritten:

"(30) Sales from bulk vending machines when sold by the owner or lessee of ~~said the~~ machines at a price of ~~one cent (1¢)~~ fifty cents (50¢) or less per sale. A bulk vending machine is a vending machine that contains unsorted confections, nuts, or merchandise and, upon insertion of a coin, dispenses them in equal portions, at random, without selection by the customer."

Section 2. This act becomes effective October 1, 1999, and applies to sales made on or after that date.