

17 NCAC 07B .4708 POSTAGE CHARGES BY PRINTERS

Pursuant to G.S. 105-164.13(17) and 18 USC 8, the face value of United State Postal Service postage sold by commercial printers for printed postal cards or envelopes, that are sold for use by the commercial printers' customer, is exempt from sale and use tax when the postage is printed or affixed to the printed postcards or envelopes prior to sale, and when the value of the postage is stated separately from other charges on the invoice or similar billing document given to the customer at the time of sale.

*History Note: Authority G.S. 105-164.3; 105-164.4; 105-164.6; 105-164.13; 105-262; 105-264; 105-467; 105-468; 105-469; 105-483; 105-498; 105-507.2; 105-509.1; 105-510.1; 105-511.3; 105-537; 105-538;
Eff. February 1, 1976;
Amended Eff. April 1, 2006; October 1, 1993; October 1, 1991; July 5, 1980;
Readopted Eff. January 1, 2024.*