

**17 NCAC 07B .4715 NEWSPAPER PUBLISHERS: MACHINERY**

Sales of machines to newspaper publishing companies for use in printing their customers' addresses are subject to the applicable statutory state and local sales or use tax without any maximum tax applicable thereto. Sales of addressograph plates to commercial printers for use in the mailing and shipping process are subject to the applicable statutory state and local sales or use tax.

*History Note:* Authority G.S. 105-164.4; 105-164.6; 105-262; Article 39; Article 40; Article 42; Article 43; Article 44;  
Eff. February 1, 1976;  
Amended Eff. April 1, 2006; October 1, 1993; October 1, 1991;  
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019.