

March 11, 1999

**H 420. BULK VENDING MACHINE EXEMPTION.** *TO EXPAND THE SALES TAX EXEMPTION FOR BULK VENDING MACHINES.* Amends GS 105-164.13(30) to provide sales tax exemption for sales from bulk vending machines when sold by owner or lessee of machine at price of 50 cents or less (now, one cent or less). Defines bulk vending machine as vending machine containing unsorted confections, nuts, or merchandise and, on inserting coin, dispenses them in equal portions, at random, without selection by customer. Applicable to sales made on or after Oct. 1, 1999.

**Intro. by Morris.**

Ref. to Finance

GS 105