

April 4, 2001

S 849. DEFINITION OF "USE". *TO CONFORM THE DEFINITION OF "USE" FOR SALES AND USE TAX PURPOSES TO THE DEFINITION USED IN NEIGHBORING STATES.* Amends GS 105-164.3(18), which defines "use" for purposes of sales and use tax, to include the distribution of tangible personal property by the owner or purchaser thereof. Effective July 1, 2001.

Intro. by Kerr.

Ref. to Finance	GS 105
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