

## SECTION .3100 - RADIO AND TELEVISION STATIONS

### 17 NCAC 07B .3101 RADIO AND TELEVISION RECEIPTS

Receipts of radio and television companies derived from the broadcasting or telecasting of programs are not subject to sales or use tax, unless the receipts are derived from certain digital property, video programming, or satellite digital audio radio service.

*History Note:* Authority G.S. 105-164.3; 105-164.4; 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. May 1, 2009; October 1, 1993; October 1, 1991;  
Readopted Eff. February 1, 2024.