

**17 NCAC 07B .4106 PHOTOENGRAVINGS: ELECTROTYPES: ETC.**

(a) Pursuant to G.S. 105-164.13(5), purchases by commercial printers and publishers of an item, as the term item is defined in G.S. 105-164.3, including photoengravings, electrotypes and lithographs used in the "production" phase, as production is defined in 17 NCAC 07B .4105, to produce items for sale, are exempt from sales and use tax. Lithographic and gravure plates and dies, including custom made plates and dies and tangible personal property used to fabricate plates and dies for use in the "production" of printed matter for sale, are exempt from sales and use tax, pursuant to G.S. 105-164.13(5), when title to the plates and dies do not pass to the printers' customers.

(b) Purchases of photoengravings, electrotypes, lithographs, paper, ink, and all other printing equipment and supplies by consumers or in-house printers are not for resale and are subject to the sales and use tax, pursuant to G.S. 105-164.4.

*History Note: Authority G.S. 105-164.3; 105-164.4; 105-164.6; 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. September 1, 2006; October 1, 1993; October 1, 1991; Readopted Eff. January 1, 2024.*