

**17 NCAC 07B .4718      REPRODUCTION PROOFS**

Sales of reproduction proofs to commercial printers to be used to produce negatives which are then used to produce plates for the printing of tangible personal property for sale are exempt from tax.

*History Note:      Authority G.S. 105-164.3; 105-262;  
Eff. February 1, 1976;  
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25,  
2019.*