

**17 NCAC 07B .3102 BROADCASTING EQUIPMENT**

(a) Sales of broadcasting equipment and parts and accessories thereto and towers to commercial radio or television companies which operate under the regulation and supervision of the Federal Communications Commission are exempt from sales and use tax. Taxable tangible personal property purchased by the radio and television companies other than towers, antennas and broadcasting equipment or parts and accessories thereto is subject to the applicable statutory state and local sales or use tax.

(b) Sales to a cable service provider of broadcasting equipment, parts, and accessories attached to the equipment are exempt from sales and use tax. The term broadcasting equipment does not include cable. Therefore, cable and other tangible personal property not considered broadcasting equipment, parts, and accessories attached to the equipment are subject to the applicable statutory state and local sales and use tax.

*History Note: Authority G.S. 105-164.4; 105-164.6; 105-262; 105-164.13; Article 39; Article 40; Article 42; Article 43; Article 44; Article 46; Eff. February 1, 1976; Amended Eff. October 1, 2009; October 1, 1993; October 1, 1991; December 1, 1984; March 1, 1984; Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019.*