

August 1, 2008

IMPORTANT NOTICE

TO: Taxpayers, Field Auditors and Revenue Officers

FROM: Sales and Use Tax Division
North Carolina Department of Revenue

SUBJECT: Sales and Use Tax Technical Bulletins

The following Sales and Use Tax Technical Bulletins have been amended to incorporate tax law changes made by the 2007 Session of the General Assembly.

<u>BULLETIN NO.</u>	<u>TITLE OF BULLETIN</u>
20-1	RECEIPTS FROM VIDEO PROGRAMMING PROVIDERS, SATELLITE DIGITAL AUDIO RADIO SERVICE PROVIDERS, RADIO AND TELEVISION STATIONS, AND MOTION PICTURE THEATRES
21-1	TELECOMMUNICATIONS AND TELEGRAPH COMPANIES
21-3	TANGIBLE PERSONAL PROPERTY SOLD BELOW COST WITH A SERVICE CONTRACT (CELLULAR TELEPHONES AND OTHER SIMILAR PROPERTY)