



**NCDOR**

**NORTH  
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DEPARTMENT  
OF REVENUE**

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## **IMPORTANT NOTICE: PUBLISHERS OF NEWSPRINT PUBLICATIONS**

Effective October 22, 2015, N.C.G.S. 105-102.6, which provided incentives for the recycling of newsprint and magazines and for the use of newsprint containing recycled content, is repealed pursuant to Session Law 2015-286. Publishers are no longer required to apply to the Secretary for a newsprint publisher tax reporting number nor are they required to file an annual report each year of the newsprint tonnage consumed or recycled.

The last filing period will be for the calendar year 2015 and Form, B-302, Publishers of Newsprint Publications Privilege Tax Return, will be due on or before January 31, 2016.

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If you have questions about the information in this document or about excise tax, please contact the Excise Tax Division at (919) 707-7500 or toll free (877) 308-9092. If a written response would require the Department to interpret the law in a manner not specifically addressed in a statute, regulation, or Departmental or IRS publication, the person requesting the written response must follow the procedure (and pay the required fee) for requesting a private letter ruling available on the Department's website at the following address: [www.dornc.com/practitioner/plr\\_policy.pdf](http://www.dornc.com/practitioner/plr_policy.pdf).