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02. Purchase or Use of Tangible Personal Property. The purchase or use of tangible personal property used to produce newspapers distributed to the public free of charge is exempt from sales or use taxes if the requirements of Section 3-3622T, Idaho Code are met. (7-1-96)

Qualifying for Exemption. To qualify for the exemption at least ten percent (10%) of the total newspaper, computed on an average annual column inch basis, must be devoted to the publication of nonincome producing informative material. Advertisements promoting the free distribution newspaper itself do not qualify as nonincome producing informative material. Neither do logos, column headings, mastheads, borders, etc. (7-1-96)

128. - 999. (RESERVED).

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