

CHAPTER 4 - GROSS RECEIPTS AND PRIVILEGE LICENSE TAXES

SUBCHAPTER 4A - DIVISIONAL RULES

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| 17 NCAC 04A .0101 | LOCATION |
| 17 NCAC 04A .0102 | GENERAL PURPOSE |
| 17 NCAC 04A .0103 | ADMINISTRATIVE UNIT FUNCTION |
| 17 NCAC 04A .0104 | ASSESSMENT UNIT FUNCTION |
| 17 NCAC 04A .0105 | PRIVILEGE LICENSE UNITS FUNCTION |
| 17 NCAC 04A .0106 | CIGARETTE TAX UNIT FUNCTION |
| 17 NCAC 04A .0107 | SOFT DRINK TAX UNIT FUNCTION |
| 17 NCAC 04A .0108 | ALCOHOLIC BEVERAGES TAX UNIT FUNCTION |

History Note: Authority G.S. 105-33 through 105-113.112; 105-228.28 through 105-228.36;
Eff. February 1, 1976;
Amended Eff. April 1, 1986; July 1, 1984; March 14, 1980; June 1, 1979;
Repealed Eff. January 1, 1994.