

**SECTION .3700 - PLUMBERS: HEATING CONTRACTORS: AND ELECTRICIANS**

**17 NCAC 04B .3701 AIR CONDITIONING TAXABLE UNDER G.S. 105-54**

*History Note:* Authority G.S. 105-91; 105-54; 105-262;  
Eff. February 1, 1976;  
Repealed Eff. January 1, 1994.