

SUBCHAPTER 4B - LICENSE TAXES

SECTION .0100 - GENERAL ADMINISTRATION

17 NCAC 04B .0101 SEPARATE LICENSE

History Note: Authority G.S. 105-33; 105-262;
Eff. February 1, 1976;
Repealed Eff. October 30, 1981.

17 NCAC 04B .0102 TRANSFER FEE

History Note: Authority G.S. 105-33; 105-262;
Eff. February 1, 1976;
Repealed Eff. July 1, 2000.

17 NCAC 04B .0103 SEASONAL BUSINESS

History Note: Authority G.S. 105-33; 105-262;
Eff. February 1, 1976;
Amended Eff. April 1, 1986; October 30, 1981;
Repealed Eff. July 1, 1990.

17 NCAC 04B .0104 REFUNDS

17 NCAC 04B .0105 CHURCHES OR CHARITABLE ORGANIZATIONS

17 NCAC 04B .0106 CEDED AREAS

17 NCAC 04B .0107 BLIND PERSONS

History Note: Authority G.S. 105-33; 105-249; 105-262; 105-266; 105-266.1;
Eff. February 1, 1976;
Amended Eff. January 1, 1994; October 30, 1981;
Repealed Eff. July 1, 2000.

17 NCAC 04B .0108 INDIAN RESERVATIONS

History Note: Authority G.S. 105-33; 105-262;
Eff. February 1, 1976;
Repealed Eff. October 30, 1981.

17 NCAC 04B .0109 MAIL-ORDER BUSINESS

History Note: Authority G.S. 105-33; 105-262;
Eff. June 11, 1977;
Amended Eff. January 1, 1994;
Repealed Eff. December 1, 1997.

17 NCAC 04B .0110 LOCATION WITHIN MILE OF TWO CITIES

History Note: Authority G.S. 105-33; 105-262;
Eff. June 11, 1977;
Repealed Eff. July 1, 1990.

SECTION .0200 - AMUSEMENTS: TRAVELING THEATRICAL COMPANIES: OUTDOOR THEATRES

17 NCAC 04B .0201 NOT PRORATED

17 NCAC 04B .0202 REPORT OF GROSS RECEIPTS TAX

History Note: Authority G.S. 105-35; 105-104; 105-262;
 Eff. February 1, 1976;
 Repealed Eff. July 1, 1979.

17 NCAC 04B .0203 PART TIME

History Note: Authority G.S. 105-36.1; 105-262;
 Eff. February 1, 1976;
 Amended Eff. October 30, 1981;
 Repealed Eff. December 1, 1997.

17 NCAC 04B .0301 NOT PRORATED

History Note: Authority G.S. 105-37.1; 105-262;
 Eff. February 1, 1976;
 Repealed Eff. July 1, 2000.

17 NCAC 04B .0302 COMPUTATION AND PAYMENT OF AMUSEMENT GROSS RECEIPTS TAXES
17 NCAC 04B .0303 MEMBERSHIP ADMITTANCE FEE
17 NCAC 04B .0304 FOOD AND ENTERTAINMENT

History Note: Authority G.S. 105-37.1; 105-38.1; 105-262;
 Eff. February 1, 1976;
 Amended Eff. July 1, 2000; January 1, 1994; June 11, 1977;
 Expired Eff. January 1, 2019 pursuant to G.S. 150B-21.3A.

17 NCAC 04B .0305 DANCES AND ATHLETIC CONTESTS

History Note: Authority G.S. 105-37.1; 105-262;
 Eff. February 1, 1976;
 Repealed Eff. October 30, 1981.

17 NCAC 04B .0306 CIVIC ORGANIZATION AMUSEMENTS

History Note: Authority G.S. 105-37.1; 105-40; 105-262;
 Eff. February 1, 1976;
 Amended Eff. July 1, 2000; October 30, 1981; June 1, 1979;
 Expired Eff. January 1, 2019 pursuant to G.S. 150B-21.3A.

17 NCAC 04B .0307 INDIAN RESERVATION

History Note: Authority G.S. 105-37.1; 105-262;
 Eff. February 1, 1976;
 Repealed Eff. October 30, 1981.

17 NCAC 04B .0308 DRAG STRIPS AND GO-CART RACES

History Note: Authority G.S. 105-37.1; 105-262;
 Eff. February 1, 1976;
 Amended Eff. July 1, 2000; December 1, 1997; January 1, 1994; July 1, 1990;
 Expired Eff. January 1, 2019 pursuant to G.S. 150B-21.3A.

17 NCAC 04B .0309 GO-CART RACES

History Note: Authority G.S. 105-37.1; 105-262;
Eff. February 1, 1976;
Amended Eff. December 1, 1997; January 1, 1994; July 1, 1990;
Repealed Eff. July 1, 2000.

17 NCAC 04B .0310 FISHING PIERS
17 NCAC 04B .0311 HORSE AND DOG SHOWS
17 NCAC 04B .0312 RATTLESNAKE MILKINGS

History Note: Authority G.S. 105-37.1; 105-40; 105-262;
Eff. February 1, 1976;
Amended Eff. July 1, 2000; January 1, 1994;
Expired Eff. January 1, 2019 pursuant to G.S. 150B-21.3A.

17 NCAC 04B .0313 AGRICULTURAL FAIRS

History Note: Authority G.S. 105-37.1; 105-262;
Eff. February 1, 1976;
Transferred and Recodified from 17 NCAC 4B .0504 Eff. July 1, 1990;
Repealed Eff. January 1, 1994.

SECTION .0400 - AMUSEMENTS: CIRCUSES: MENAGERIES: WILD WEST: DOG AND PONY SHOWS: ETC.

17 NCAC 04B .0401 LOCATION AND DATE INFORMATION
17 NCAC 04B .0402 NOT PRORATED

History Note: Authority G.S. 105-38; 105-262;
Eff. February 1, 1976;
Repealed Eff. October 30, 1981.

17 NCAC 04B .0403 REPORT OF GROSS RECEIPTS TAX

History Note: Authority G.S. 105-38; 105-262;
Eff. February 1, 1976;
Repealed Eff. July 1, 2000.

17 NCAC 04B .0404 DETERMINING NUMBER OF VEHICLES

History Note: Authority G.S. 105-38; 105-262;
Eff. February 1, 1976;
Repealed Eff. October 30, 1981.

17 NCAC 04B .0405 EXPECTED CONTRIBUTION

History Note: Authority G.S. 105-38; 105-104; 105-262;
Eff. February 1, 1976;
Amended Eff. October 30, 1981;
Repealed Eff. July 1, 2000.

SECTION .0500 - AMUSEMENTS: CARNIVAL COMPANIES: ETC.

17 NCAC 04B .0501 LOCATION AND DATE

History Note: Authority G.S. 105-39; 105-262;
Eff. February 1, 1976;
Repealed Eff. July 1, 1990.

17 NCAC 04B .0502 NOT PRORATED

History Note: Authority G.S. 105-39; 105-262;
Eff. February 1, 1976;
Repealed Eff. October 30, 1981.

17 NCAC 04B .0503 REPORT OF GROSS RECEIPTS TAX

History Note: Authority G.S. 105-39; 105-104; 105-262;
Eff. February 1, 1976;
Repealed Eff. July 1, 1990.

17 NCAC 04B .0504 AGRICULTURAL FAIRS

History Note: Authority G.S. 105-39; 105-262;
Eff. February 1, 1976;
Transferred and Recodified to 17 NCAC 4B .0313 Eff. July 1, 1990.

17 NCAC 04B .0505 NO ADDITIONAL PRIVILEGE LICENSES

History Note: Authority G.S. 105-39; 105-262;
Eff. June 11, 1977;
Amended Eff. July 1, 1979;
Repealed Eff. July 1, 1990.

SECTION .0600 - ATTORNEYS AT LAW AND OTHER PROFESSIONALS

17 NCAC 04B .0601 GROSS RECEIPTS OF \$1,000 OR LESS

History Note: Authority G.S. 105-41; 105-262;
Eff. February 1, 1976;
Repealed Eff. October 30, 1981.

17 NCAC 04B .0602 APPRAISALS ONLY

History Note: Authority G.S. 105-41; 105-262;
Eff. February 1, 1976;
Repealed Eff. January 1, 1994.

17 NCAC 04B .0603 INDEPENDENT BOOKKEEPING

A bookkeeper who acts as an independent contractor preparing tax returns for small business firms, as well as individuals, and charges for his services, is subject to accountant's privilege license, as such work requires training and skill in accounting. Also, an independent contractor who prepares income tax returns, other than the simplified individual returns, and charges for such work, is subject to accountant's privilege license.

History Note: Authority G.S. 105-41; 105-262;
Eff. February 1, 1976;

Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018.

17 NCAC 04B .0604 CPA'S: NOT A REGULATORY LICENSE

G.S. 105-41 is purely a revenue measure and does not purport to be a regulatory measure. Certified public accountants have written into their regulatory statute a provision limiting the issuance of CPA privilege licenses to applicants who are duly licensed by their regulatory body, but this is not true with respect to other professions covered by G.S. 105-41, nor to accountants who are not certified public accountants as defined in said regulatory laws.

*History Note: Authority G.S. 105-41; 105-262;
Eff. February 1, 1976;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018.*

17 NCAC 04B .0605 DRAFTSMAN

A person employed by an architect as a draftsman only, and fees paid for his services are not for architectural services rendered, is not subject to an architect's license. An architect employed by another architect, who renders architectural services, is subject to architect's license under G.S. 105-41.

*History Note: Authority G.S. 105-41; 105-262;
Eff. February 1, 1976;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018.*

17 NCAC 04B .0606 GRAVE PLOTS

A person selling grave plots only, even though a deed is given, is exempt from real estate dealer's license.

*History Note: Authority G.S. 105-41; 105-262;
Eff. February 1, 1976;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018.*

17 NCAC 04B .0607 LAND SURVEYOR

17 NCAC 04B .0608 MASSEURS OR MASSEUSES

*History Note: Authority G.S. 105-41; 105-262;
Eff. February 1, 1976;
Expired Eff. January 1, 2019 pursuant to G.S. 150B-21.3A.*

17 NCAC 04B .0609 OPTICIAN

G.S. 90-236 states that "fitting glasses on the face" constitutes practicing as a dispensing optician. Therefore, dispensing opticians fitting frames to customers' faces, and making adjustments thereto, are subject to optician's privilege license tax.

*History Note: Authority G.S. 105-41; 105-262;
Eff. February 1, 1976;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018.*

17 NCAC 04B .0610 PHYSICAL THERAPIST

A physical therapist who works only under the orders and direction of registered physicians and does not attempt to diagnose and independently apply physical therapy is not subject to privilege license under G.S. 105-41; however, persons who independently apply physical therapy for a reward are practicing the art of healing and are therefore subject to privilege license.

History Note: Authority G.S. 105-41; 105-262;
Eff. February 1, 1976;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018.

17 NCAC 04B .0611 PRACTICING PHYSICIANS

In addition to the regulatory license issued by the State Board of Medical Examiners, a practicing physician shall apply for and obtain from the Secretary of Revenue a statewide physician privilege license. Varying situations involving a physician and the applicability of the physician privilege license tax for these situations are as follows:

- (1) A physician licensed by the State Board of Medical Examiners but not performing duties appropriate to his profession (for example, is the head of a State agency and has no medical practice) is not "practicing" and is not subject to the physician privilege license tax;
- (2) A physician in private practice, either exclusively or partially, is subject to the physician privilege license tax;
- (3) A physician practicing his profession but wholly compensated from appropriations, grants, business income (income from a "business" in the non-professional sense; for example, a physician employed by an industrial plant to attend its industrial employees at its plant), or from sources other than funds generated by fees charged for his services is not subject to the physician privilege license tax;
- (4) A physician practicing his profession and compensated in part from a fund or "pool" derived in part or in full from fees charged for his services is subject to the physician privilege license tax notwithstanding the fact that some of his compensation may also come from appropriations, grants, business income (income from a "business" in the non-professional sense; for example, a physician employed by an industrial plant to attend its industrial employees at its plant), or other "non-fee" sources.

History Note: Authority G.S. 105-41; 105-262;
Eff. February 1, 1976;
Amended Eff. March 14, 1980; June 11, 1977;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018.

17 NCAC 04B .0612 GOVERNMENT ATTORNEYS-AT-LAW AND OTHER PROFESSIONALS EXEMPT FROM PRIVILEGE LICENSE TAX

An individual practicing a profession or engaging in a business as set forth in G.S. 105-41(a) shall not be required to pay the tax as set forth in G.S. 105-41 when all the following apply:

- (1) The individual exclusively acts as an employee of federal, state, or local governments when practicing the profession or engaging in the business.
- (2) The individual does not hold himself or herself out to the public as a professional described in G.S. 105-41(a) unless the representation is within the scope of employment with federal, state, or local governments.
- (3) The individual does not share in the fees paid to the government employing the individual.

History Note: Authority G.S. 105-41; 105-262;
Eff. February 1, 1976;
Readopted Eff. January 1, 2021.

17 NCAC 04B .0613 PHYSICIAN: CONSULTANT ON LAB EXAM

History Note: Authority G.S. 105-41; 105-262;
Eff. February 1, 1976;
Repealed Eff. March 14, 1980.

17 NCAC 04B .0614 PSYCHOLOGIST

A psychologist who engages in the art of healing for a fee or reward is subject to privilege license. The psychologist license is not levied on the practice of psychology, as such, but on persons engaged in the art of healing which does include psychologists if they engage in such activity.

History Note: Authority G.S. 105-41; 105-262;
Eff. February 1, 1976;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018.

17 NCAC 04B .0615 SUSPENSION OF PROFESSIONAL LICENSES

History Note: Authority G.S. 105-41; 105-262;
Eff. February 1, 1976;
Repealed Eff. August 1, 1998.

SECTION .0700 - PRIVATE PROTECTIVE SERVICES

17 NCAC 04B .0701 REGULATORY LICENSE REQUIRED
17 NCAC 04B .0702 COLLECTING AGENCY

History Note: Authority G.S. 14-401.2; 105-42; 105-262;
Eff. February 1, 1976;
Repealed Eff. October 30, 1981.

SECTION .0800 - COAL AND COKE DEALERS

17 NCAC 04B .0801 SINGLE DELIVERIES OF 100 POUNDS OR LESS

History Note: Authority G.S. 105-44; 105-262;
Eff. February 1, 1976;
Repealed Eff. July 1, 1984.

17 NCAC 04B .0802 SOLICITING WITHOUT PROFIT

History Note: Authority G.S. 105-44; 105-262;
Eff. February 1, 1976;
Repealed Eff. October 30, 1981.

SECTION .0900 - COLLECTING AGENCIES

17 NCAC 04B .0901 ELECTRICITY BILLS
17 NCAC 04B .0902 MAIL COLLECTION

History Note: Authority G.S. 105-45; 105-262;
Eff. February 1, 1976;
Amended Eff. October 30, 1981;
Repealed Eff. December 1, 1997.

SECTION .1000 - ITINERANT PHOTOGRAPHER'S: THEIR AGENTS AND EMPLOYEES

17 NCAC 04B .1001 ENLARGEMENT OF PICTURES
17 NCAC 04B .1002 DEPARTMENT STORE PHOTOGRAPHERS
17 NCAC 04B .1003 VARYING ITINERANT SITUATIONS

History Note: Authority G.S. 105-41; 105-48.1; 105-262;
Eff. February 1, 1976;
Amended Eff. June 1, 1979;
Repealed Eff. October 30, 1981.

SECTION .1100 - BICYCLE DEALERS

17 NCAC 04B .1101 APPLICABILITY OF LICENSE TO ANOTHER

History Note: Authority G.S. 105-49; 105-89.1; 105-262;
 Eff. February 1, 1976;
 Repealed Eff. July 1, 1990.

17 NCAC 04B .1102 SMALL TWO-WHEEL VEHICLE

History Note: Authority G.S. 105-49; 105-262;
 Eff. February 1, 1976;
 Transferred and Recodified to 17 NCAC 4B .4501 Eff. July 1, 1990.

SECTION .1200 - AUTOMATIC MACHINES: SEWING MACHINES

17 NCAC 04B .1201 BURNERS USING PETROLEUM GAS

History Note: Authority G.S. 105-51; 105-262;
 Eff. February 1, 1976;
 Repealed Eff. July 1, 1979.

17 NCAC 04B .1202 BOTTLER SELLING DRINK DISPENSERS

History Note: Authority G.S. 105-51; 105-262;
 Eff. February 1, 1976;
 Transferred and Recodified to 17 NCAC 4B .4502 Eff. July 1, 1990.

17 NCAC 04B .1203 NOT SPECIFICALLY MENTIONED

History Note: Authority G.S. 105-51; 105-262;
 Eff. February 1, 1976;
 Transferred and Recodified to 17 NCAC 4B .4503 Eff. July 1, 1990.

17 NCAC 04B .1204 GAS REFRIGERATORS

17 NCAC 04B .1205 HEAVY DUTY VACUUM CLEANERS

17 NCAC 04B .1206 CALCULATORS

History Note: Authority G.S. 105-51; 105-262;
 Eff. June 11, 1977;
 Repealed Eff. October 30, 1981.

17 NCAC 04B .1207 MAKE OF SEWING MACHINE

17 NCAC 04B .1208 LIABILITY FOR RESIDENT SEWING MACHINE DEALER

History Note: Authority G.S. 105-52; 105-262;
 Eff. June 11, 1977;
 Repealed Eff. July 1, 1979.

SECTION .1300 - PEDDLERS

17 NCAC 04B .1301 PRODUCTS OF THE DAIRY

History Note: Authority G.S. 105-53; 105-262;

Eff. February 1, 1976;
Repealed Eff. October 30, 1981.

17 NCAC 04B .1302 ICES

History Note: Authority G.S. 105-53; 105-262;
Eff. February 1, 1976;
Repealed Eff. December 1, 1997.

17 NCAC 04B .1303 FLEA MARKET

History Note: Authority G.S. 105-53; 105-262;
Eff. February 1, 1976;
Amended Eff. July 1, 1979; June 11, 1977;
Repealed Eff. July 1, 1988.

17 NCAC 04B .1304 NOT PRORATED NOR TRANSFERABLE

History Note: Authority G.S. 105-53; 105-262;
Eff. February 1, 1976;
Repealed Eff. July 1, 1990.

17 NCAC 04B .1305 OTHER APPLICABLE LICENSES DUE

History Note: Authority G.S. 105-33; 105-53; 105-105; 105-262;
Eff. February 1, 1976;
Amended Eff. January 1, 1994; July 1, 1990; July 1, 1988;
Repealed Eff. December 1, 1997.

17 NCAC 04B .1306 PEDDLING BY FOOT VS PEDDLING BY VEHICLE

History Note: Authority G.S. 105-53; 105-262;
Eff. June 11, 1977;
Amended Eff. January 1, 1994;
Repealed Eff. December 1, 1997.

17 NCAC 04B .1307 FISH EXEMPTION

History Note: Authority G.S. 105-53; 105-262; 113-129;
Eff. June 11, 1977;
Repealed Eff. July 1, 1990.

17 NCAC 04B .1308 LICENSE PROCUREMENT AND DISPLAY

History Note: Authority G.S. 105-53; 105-262;
Eff. July 1, 1988;
Repealed Eff. July 1, 1990.

17 NCAC 04B .1309 INFORMATION TO REVENUE DEPARTMENT

History Note: Authority G.S. 105-53; 105-262;
Eff. July 1, 1988;
Repealed Eff. July 1, 1990.

SECTION .1400 - CONTRACTORS AND CONSTRUCTION COMPANIES

17 NCAC 04B .1401	PROJECT LICENSE NOT PRORATED
17 NCAC 04B .1402	DATE DUE
17 NCAC 04B .1403	CEDED AREAS
17 NCAC 04B .1404	BUILDING ON LAND OWNED BY BUILDER
17 NCAC 04B .1405	AIR CONDITIONING
17 NCAC 04B .1406	PAINTING CONTRACTOR
17 NCAC 04B .1407	ELEVATORS AND AUTOMATIC SPRINKLERS

History Note: Authority G.S. 105-54; 105-262;
 Eff. February 1, 1976;
 Amended Eff. January 1, 1994; October 30, 1981;
 Repealed Eff. December 1, 1997.

SECTION .1500 - MERCANTILE AGENCIES

17 NCAC 04B .1501 LIABILITY

History Note: Authority G.S. 105-57; 105-262;
 Eff. February 1, 1976;
 Repealed Eff. October 30, 1981.

17 NCAC 04B .1502 REPORT OF FINANCIAL STANDING

History Note: Authority G.S. 105-57; 105-262;
 Eff. February 1, 1976;
 Repealed Eff. July 1, 1990.

SECTION .1600 - DAY-CARE FACILITIES

17 NCAC 04B .1601	NUMBER LICENSED BY BOARD
17 NCAC 04B .1602	GOVERNMENTAL FACILITIES

History Note: Authority G.S. 105-60; 105-262;
 Eff. February 1, 1976;
 Amended Eff. July 1, 1990;
 Repealed Eff. December 1, 1997.

SECTION .1700 - HOTELS: MOTELS: TOURIST COURTS: TOURIST HOMES: CAMPGROUNDS: TRAILER PARKS

17 NCAC 04B .1701 AMERICAN VS EUROPEAN PLAN

History Note: Authority G.S. 105-61; 105-262;
 Eff. February 1, 1976;
 Amended Eff. October 30, 1981;
 Repealed Eff. January 1, 1994.

17 NCAC 04B .1702 SEASONAL RATE

History Note: Authority G.S. 105-61; 105-262;
 Eff. February 1, 1976;
 Repealed Eff. October 30, 1981.

17 NCAC 04B .1703 RESTAURANT LICENSE LIABILITY
17 NCAC 04B .1704 YMCA OR YWCA
17 NCAC 04B .1705 SUMMER CAMP
17 NCAC 04B .1706 CHURCH ASSEMBLY

History Note: Authority G.S. 105-61; 105-62; 105-102.5; 105-262;
Eff. February 1, 1976;
Amended Eff. July 1, 1990; October 30, 1981;
Repealed Eff. December 1, 1997.

17 NCAC 04B .1707 PRIVATE RESIDENCES OR COTTAGES

History Note: Authority G.S. 105-61; 105-262;
Eff. February 1, 1976;
Amended Eff. June 11, 1977;
Repealed Eff. October 30, 1981.

17 NCAC 04B .1708 GOVERNMENT CAMPGROUNDS

History Note: Authority G.S. 105-61.1; 105-262;
Eff. February 1, 1976;
Transferred and Recodified to 17 NCAC 4B .4504 Eff. July 1, 1990.

17 NCAC 04B .1709 HOTELS CHARGING ADMISSION TO ENTERTAINMENT

History Note: Authority G.S. 105-33; 105-37.1; 105-61; 105-262;
Eff. July 1, 1984;
Repealed Eff. December 1, 1997.

SECTION .1800 - RESTAURANTS

17 NCAC 04B .1801 SANDWICH VENDING MACHINES

History Note: Authority G.S. 105-65.1; 105-65.2; 105-262;
Eff. February 1, 1976;
Amended Eff. July 1, 1979;
Repealed Eff. October 30, 1981.

17 NCAC 04B .1802 APPLICABILITY OF LICENSE TO ANOTHER

History Note: Authority G.S. 105-62; 105-262;
Eff. February 1, 1976;
Repealed Eff. July 1, 1979.

17 NCAC 04B .1803 CAFETERIAS FOR EMPLOYEES
17 NCAC 04B .1804 HOSPITALS
17 NCAC 04B .1805 CLUBS: COMMERCIAL OPERATION
17 NCAC 04B .1806 CLUBS: NONCOMMERCIAL OPERATION

History Note: Authority G.S. 105-62; 105-262;
Eff. February 1, 1976;
Amended Eff. October 30, 1981;
Repealed Eff. December 1, 1997.

17 NCAC 04B .1807 PREPARED FOOD
17 NCAC 04B .1808 CHAIN STORE LICENSE FOR TAKE-OUT OPERATION
17 NCAC 04B .1809 OUTSIDE SEATING
17 NCAC 04B .1810 CATERING SERVICE

History Note: *Authority G.S. 105-62; 105-98; 105-262;*
Eff. June 11, 1977;
Amended Eff. July 1, 1990;
Repealed Eff. December 1, 1997.

17 NCAC 04B .1811 FOOD SERVICE OPERATION OF VENDING MACHINE OPERATOR

History Note: *Authority G.S. 105-62; 105-65.1; 105-262;*
Eff. July 1, 1984;
Repealed Eff. January 1, 1994.

SECTION .1900 - BILLIARD AND POOL TABLES

17 NCAC 04B .1901 TABLE MEASUREMENT

History Note: *Authority G.S. 105-64; 105-262;*
Eff. February 1, 1976;
Repealed Eff. July 1, 1990.

17 NCAC 04B .1902 COLLEGE UNION

History Note: *Authority G.S. 105-64; 105-262;*
Eff. February 1, 1976;
Amended Eff. July 1, 1979;
Transferred and Recodified to 17 NCAC 4B .4505 Eff. July 1, 1990.

SECTION .2000 - MUSIC MACHINES

17 NCAC 04B .2001 OPERATOR'S LICENSE

History Note: *Authority G.S. 105-65; 105-262;*
Eff. February 1, 1976;
Repealed Eff. January 1, 1994.

17 NCAC 04B .2002 COIN-OPERATED RADIO OR TELEVISION

History Note: *Authority G.S. 105-65; 105-262;*
Eff. February 1, 1976;
Repealed Eff. December 1, 1997.

17 NCAC 04B .2003 SEMIANNUAL INFORMATIONAL REPORT

History Note: *Authority G.S. 105-65; 105-250.1; 105-262;*
Eff. February 1, 1976;
Repealed Eff. July 1, 1984.

SECTION .2100 - MERCHANDISING DISPENSERS AND WEIGHING MACHINES

17 NCAC 04B .2101 NOT PRORATED

17 NCAC 04B .2102 DISPENSER GROSS RECEIPTS TAX REPORT

History Note: Authority G.S. 105-65.1; 105-262;
 Eff. February 1, 1976;
 Repealed Eff. October 30, 1981.

17 NCAC 04B .2103 SEMIANNUAL INFORMATIONAL REPORT

History Note: Authority G.S. 105-65.1; 105-262;
 Eff. February 1, 1976;
 Repealed Eff. July 1, 1984.

17 NCAC 04B .2104 APPLICATION FOR REPLACEMENT LICENSE

History Note: Authority G.S. 105-65.1; 105-262;
 Eff. February 1, 1976;
 Repealed Eff. July 1, 1979.

17 NCAC 04B .2105 NO LOCATION LICENSE WHEN GROSS RECEIPTS DUE

History Note: Authority G.S. 105-65.1; 105-262;
 Eff. February 1, 1976;
 Amended Eff. July 1, 1979;
 Repealed Eff. July 1, 1990.

17 NCAC 04B .2106 OPERATOR OF CLOSED CONTAINER WITH FIVE DISPENSERS

History Note: Authority G.S. 105-65.1; 105-262;
 Eff. February 1, 1976;
 Amended Eff. June 1, 1979;
 Repealed Eff. October 1, 1984.

17 NCAC 04B .2107 APPLYING LICENSE TO ANOTHER

History Note: Authority G.S. 105-65.1; 105-262;
 Eff. February 1, 1976;
 Repealed Eff. July 1, 1979.

17 NCAC 04B .2108 FEDERAL GOVERNMENT

History Note: Authority G.S. 105-65.2; 105-262;
 Eff. February 1, 1976;
 Transferred and Recodified to 17 NCAC 4B .4510 Eff. July 1, 1990.

17 NCAC 04B .2109 NATIONAL BANK

History Note: Authority G.S. 105-65.1; 105-262;
 Eff. February 1, 1976;
 Repealed Eff. June 1, 1979.

17 NCAC 04B .2110 STATE GOVERNMENT

History Note: Authority G.S. 105-65.2; 105-262;
 Eff. February 1, 1976;
 Transferred and Recodified to 17 NCAC 4B .4511 Eff. July 1, 1990.

17 NCAC 04B .2111 CREDIT UNIONS

History Note: Authority G.S. 105-65.2; 105-262;
Eff. February 1, 1976;
Transferred and Recodified to 17 NCAC 4B .4512 Eff. July 1, 1990.

17 NCAC 04B .2112 SCHOOL LUNCHROOM

History Note: Authority G.S. 105-65.2; 105-262;
Eff. February 1, 1976;
Transferred and Recodified to 17 NCAC 4B .4513 Eff. July 1, 1990.

**17 NCAC 04B .2113 EMPTY CUP
17 NCAC 04B .2114 COFFEE AND HOT CHOCOLATE**

History Note: Authority G.S. 105-65.1; 105-102.5; 105-262;
Eff. February 1, 1976;
Amended Eff. July 1, 1990; July 1, 1979;
Repealed Eff. December 1, 1997.

17 NCAC 04B .2115 COIN-OPERATED GAS PUMPS

History Note: Authority G.S. 105-65.1; 105-65.2; 105-262;
Eff. February 1, 1976;
Amended Eff. July 1, 1979;
Repealed Eff. July 1, 1990.

17 NCAC 04B .2116 PHOTOSTAT AND PHOTOGRAPH MACHINES

History Note: Authority G.S. 105-65.1; 105-102.5; 105-262;
Eff. February 1, 1976;
Amended Eff. July 1, 1990; July 1, 1979;
Repealed Eff. December 1, 1997.

17 NCAC 04B .2117 DUAL PURPOSE VENDING MACHINE

History Note: Authority G.S. 105-65.1; 105-102.5; 105-262;
Eff. June 11, 1977;
Amended Eff. July 1, 1990; July 1, 1979;
Repealed Eff. December 1, 1997.

**SECTION .2200 - BAGATELLE TABLES, MERRY-GO-ROUNDS, ETC., AND ELECTRONIC
VIDEO GAMES**

17 NCAC 04B .2201 ONE LICENSE FOR OTHER GAMES

History Note: Authority G.S. 105-66; 105-262;
Eff. February 1, 1976;
Repealed Eff. July 1, 1990.

17 NCAC 04B .2202 GOVERNMENTAL ACTIVITY

History Note: Authority G.S. 105-66; 105-262;
Eff. February 1, 1976;

Transferred and Recodified to 17 NCAC 4B .4514 Eff. July 1, 1990.

17 NCAC 04B .2203 NONPROFIT PRIVATE CLUBS

*History Note: Authority G.S. 105-66; 105-262;
 Eff. February 1, 1976;
 Transferred and Recodified to 17 NCAC 4B .4515 Eff. July 1, 1990.*

17 NCAC 04B .2204 SHUFFLEBOARD: PINBALL AND BOWLING MACHINES

*History Note: Authority G.S. 105-66; 105-262;
 Eff. February 1, 1976;
 Amended Eff. June 11, 1977;
 Transferred and Recodified to 17 NCAC 4B .4516 Eff. July 1, 1990.*

17 NCAC 04B .2205 SKI SLOPES: ICE SKATING AND ROLLER RINKS

*History Note: Authority G.S. 105-66; 105-262;
 Eff. February 1, 1976;
 Transferred and Recodified to 17 NCAC 4B .4517 Eff. July 1, 1990.*

17 NCAC 04B .2206 ARCHERY RANGES

*History Note: Authority G.S. 105-66; 105-262;
 Eff. February 1, 1976;
 Repealed Eff. July 1, 1990.*

17 NCAC 04B .2207 SEVERAL OPERATORS AT ONE LOCATION

*History Note: Authority G.S. 105-66; 105-262;
 Eff. February 1, 1976;
 Transferred and Recodified to 17 NCAC 4B .4518 Eff. July 1, 1990.*

17 NCAC 04B .2208 AMUSEMENT CENTER

*History Note: Authority G.S. 105-66; 105-262;
 Eff. February 1, 1976;
 Repealed Eff. October 30, 1981.*

17 NCAC 04B .2209 ELECTRONIC VIDEO GAMES

*History Note: Authority G.S. 105-66.1; 105-262;
 Eff. July 1, 1984;
 Repealed Eff. December 1, 1997.*

SECTION .2300 - PACKINGHOUSES

17 NCAC 04B .2301 INDIVIDUAL EMPLOYING ONE PERSON

*History Note: Authority G.S. 105-70; 105-262;
 Eff. February 1, 1976;
 Repealed Eff. October 30, 1981.*

17 NCAC 04B .2302 HALVING OR QUARTERING ONLY

17 NCAC 04B .2303 COLD STORAGE ROOM

History Note: Authority G.S. 105-70; 105-262;
Eff. February 1, 1976;
Repealed Eff. December 1, 1997.

SECTION .2400 - PRESSING CLUBS: DRY CLEANING PLANTS: AND HAT BLOCKERS

17 NCAC 04B .2401 RUGS ONLY
17 NCAC 04B .2402 CLEANING FURNITURE IN THE HOME

History Note: Authority G.S. 105-74; 105-262;
Eff. February 1, 1976;
Repealed Eff. December 1, 1997.

SECTION .2500 - BARBERSHOPS AND BEAUTY SHOPS

17 NCAC 04B .2501 STUDENTS
17 NCAC 04B .2502 ELECTROLYSIS

History Note: Authority G.S. 105-75; 105-262;
Eff. February 1, 1976;
Repealed Eff. October 30, 1981.

SECTION .2600 - SODA FOUNTAINS: SOFT DRINK STANDS

17 NCAC 04B .2601 APPLICABILITY OF LICENSE TO ANOTHER

History Note: Authority G.S. 105-79; 105-262;
Eff. February 1, 1976;
Repealed Eff. July 1, 1979.

17 NCAC 04B .2602 PRISON CAMPS

History Note: Authority G.S. 105-65.2; 105-262;
Eff. February 1, 1976;
Transferred and Recodified to 17 NCAC 4B .4506 Eff. July 1, 1990.

17 NCAC 04B .2603 VETERANS CLUBS

History Note: Authority G.S. 105-65.2; 105-262;
Eff. February 1, 1976;
Amended Eff. July 1, 1979;
Transferred and Recodified to 17 NCAC 4B .4507 Eff. July 1, 1990.

17 NCAC 04B .2604 COMMISSARY

History Note: Authority G.S. 105-65.2; 105-262;
Eff. February 1, 1976;
Transferred and Recodified to 17 NCAC 4B .4508 Eff. July 1, 1990.

17 NCAC 04B .2605 MUNICIPALITY

History Note: Authority G.S. 105-65.2; 105-262;
Eff. February 1, 1976;
Transferred and Recodified to 17 NCAC 4B .4509 Eff. July 1, 1990.

17 NCAC 04B .2606 DISPENSER OPERATOR NOT LIABLE

History Note: Authority G.S. 105-65.2; 105-262;
 Eff. February 1, 1976;
 Amended Eff. July 1, 1979;
 Repealed Eff. October 30, 1981.

SECTION .2700 - DEALERS IN PISTOLS: ETC.

**17 NCAC 04B .2701 PISTOL LICENSE COVERS METALLIC CARTRIDGE
17 NCAC 04B .2702 SEPARATE LICENSE FOR BLANK CARTRIDGE PISTOLS
17 NCAC 04B .2703 APPLICABILITY OF LICENSE TO ANOTHER**

History Note: Authority G.S. 105-80; 105-262;
 Eff. February 1, 1976;
 Repealed Eff. July 1, 1990.

SECTION .2800 - PIANOS: ORGANS: VICTROLAS: RECORDS: RADIOS: ACCESSORIES

17 NCAC 04B .2801 FREE RECORD WITH PURCHASE OF MERCHANDISE

History Note: Authority G.S. 105-82; 105-262;
 Eff. February 1, 1976;
 Amended Eff. October 30, 1981;
 Transferred and Recodified to 17 NCAC 4B .4519 Eff. July 1, 1990.

17 NCAC 04B .2802 FLASHLIGHT BATTERIES

History Note: Authority G.S. 105-82; 105-262;
 Eff. February 1, 1976;
 Transferred and Recodified to 17 NCAC 4B .4520 Eff. July 1, 1990.

17 NCAC 04B .2803 MUSICAL TAPES

History Note: Authority G.S. 105-82; 105-262;
 Eff. June 11, 1977;
 Repealed Eff. September 20, 1977.

17 NCAC 04B .2804 SHORTWAVE RADIOS

History Note: Authority G.S. 105-82; 105-262;
 Eff. June 11, 1977;
 Transferred and Recodified to 17 NCAC 4B .4521 Eff. July 1, 1990.

SECTION .2900 - INSTALLMENT PAPER DEALER

17 NCAC 04B .2901 LIEN IN THIS STATE

History Note: Authority G.S. 105-83; 105-262;
 Eff. February 1, 1976;
 Repealed Eff. October 30, 1981.

17 NCAC 04B .2902 LIABILITY FOR DIRECT LOANS

A person who makes direct loans and who also buys installment paper is subject to both G.S. 105-83 and G.S. 105-88.

History Note: Authority G.S. 105-83; 105-88; 105-262;
Eff. February 1, 1976;
Amended Eff. July 1, 2000;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018.

17 NCAC 04B .2903 INSTALLMENT PAPER DEALER QUARTERLY RETURN

- (a) "Installment paper dealer" means a person required to file a return pursuant to G.S. 105-83.
- (b) Installment paper dealers shall file their quarterly return using Form B-203.
- (c) Form B-203 requires the following:
- (1) the reporting period for the return;
 - (2) information required by 17 NCAC 01C .0322(b);
 - (3) the installment paper dealer's legal name and mailing address;
 - (4) the trade name or doing-business-as name, if applicable;
 - (5) if the installment paper dealer elects to designate a contact person, the identity of a contact person, including his or her legal name, phone number, and fax number;
 - (6) a designation of whether the form is an amended form;
 - (7) the total face value of installment paper acquired during the reporting period;
 - (8) the tax due on the face value of installment paper acquired during the reporting period;
 - (9) the penalty and interest due, if any, in accordance with G.S. 105-236 and G.S. 105-241.21;
 - (10) the total payment due;
 - (11) for the person authorized to legally bind the installment paper dealer, his or her:
 - (A) signature;
 - (B) job title;
 - (C) date of signature; and
 - (D) affirmation that the return is accurate and complete;
 - (12) the location where the installment paper is held; and
 - (13) the face value of installment paper acquired delineated by location.
- (d) The installment dealer shall file a return even if the installment paper dealer did not acquire obligations described in G.S. 105-83(a) during the reporting period.

History Note: Authority G.S. 105-83; 105-262;
Eff. February 1, 1976;
Amended Eff. July 1, 2000; October 30, 1981; June 11, 1977;
Readopted Eff. January 1, 2021.

17 NCAC 04B .2904 TOTAL FACE VALUE

The installment paper dealer tax applies to the total face value of the paper, which value is the sum of the principal shown on the face of the paper plus any accrued interest.

History Note: Authority G.S. 105-83; 105-262;
Eff. June 11, 1977;
Amended Eff. June 1, 1979;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018.

17 NCAC 04B .2905 NONRESIDENT ENGAGED IN BUSINESS

G.S. 105-83 does not impose a tax on the business of dealing in, buying and/or discounting installment paper which is engaged in exclusively in a foreign state. When any of the activity incident to such business occurs in North Carolina, G.S. 105-83 applies. Such activities include the promotion and solicitation of such business by employees or agents within this State, whether or not the transfer of such paper is consummated in this State.

History Note: Authority G.S. 105-83; 105-262;
Eff. July 1, 1984;

Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018.

SECTION .3000 - LAUNDRIES

17 NCAC 04B .3001 EDUCATIONAL INSTITUTIONS
17 NCAC 04B .3002 RUGS ONLY

History Note: Authority G.S. 105-85; 105-262;
 Eff. February 1, 1976;
 Repealed Eff. December 1, 1997.

17 NCAC 04B .3003 SHIRTS OR UNIFORMS

History Note: Authority G.S. 105-85; 105-262;
 Eff. February 1, 1976;
 Repealed Eff. October 30, 1981.

17 NCAC 04B .3004 INDUSTRIAL RAGS AND WIPERS

History Note: Authority G.S. 105-85; 105-262;
 Eff. February 1, 1976;
 Repealed Eff. December 1, 1997.

17 NCAC 04B .3005 HOME-SIZE MACHINES

History Note: Authority G.S. 105-85; 105-262;
 Eff. February 1, 1976;
 Repealed Eff. July 1, 1990.

17 NCAC 04B .3006 DIAPER SERVICES

History Note: Authority G.S. 105-85; 105-262;
 Eff. February 1, 1976;
 Amended Eff. January 1, 1994;
 Repealed Eff. December 1, 1997.

17 NCAC 04B .3007 APARTMENT OWNER EXEMPTION

History Note: Authority G.S. 105-85; 105-262;
 Eff. June 11, 1977;
 Repealed Eff. October 30, 1981.

SECTION .3100 - OUTDOOR ADVERTISING

17 NCAC 04B .3101 ADVERTISING BY CANDIDATE FOR PUBLIC OFFICE
17 NCAC 04B .3102 SUPPLEMENTAL APPLICATION

History Note: Authority G.S. 105-86; 105-262;
 Eff. February 1, 1976;
 Repealed Eff. December 1, 1997.

SECTION .3200 - MOTOR ADVERTISERS

17 NCAC 04B .3201 PRODUCTS OF ICE CREAM
17 NCAC 04B .3202 PRODUCTS OF OTHERS
17 NCAC 04B .3203 NO PRODUCT INVOLVED

History Note: *Authority G.S. 105-87; 105-262;*
 Eff. February 1, 1976;
 Repealed Eff. October 30, 1981.

SECTION .3300 - LOAN AGENCIES OR BROKERS

17 NCAC 04B .3301 REAL ESTATE LOANS: LOANING OWN FUNDS

A person who, as agent, engages in the business of negotiating real estate loans using funds belonging to his loan correspondents is subject to real estate license tax under G.S. 105-41. A person making real estate loans in his own name with his own funds and selling those loans to insurance companies and other loan investment companies is subject to loan agency license under G.S. 105-88 unless meeting the exemption under subsection (b) of that section. A person engaging in both activities is subject to both licenses.

History Note: *Authority G.S. 105-88; 105-41; 105-262;*
 Eff. February 1, 1976;
 Amended Eff. January 1, 1994;
 Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22,
 2018.

17 NCAC 04B .3302 REAL ESTATE LOANS: PERSONAL PROPERTY COLLATERAL

A person who negotiates real estate loans for others and also includes as part of the collateral mortgages on automobiles or other personal property is subject to loan agency license under G.S. 105-88 and real estate license under G.S. 105-41.

History Note: *Authority G.S. 105-88; 105-41; 105-262;*
 Eff. February 1, 1976;
 Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22,
 2018.

SECTION .3400 - AUTOMOBILE: WHOLESALE SUPPLY DEALERS: AND SERVICE STATIONS

17 NCAC 04B .3401 APPLICABILITY OF LICENSE TO ANOTHER
17 NCAC 04B .3402 PARKING FACILITIES
17 NCAC 04B .3403 AUTO DEALER LICENSE COVERS OTHER ACTIVITY
17 NCAC 04B .3404 RECAPPING TIRES ONLY

History Note: *Authority G.S. 105-89; 105-262;*
 Eff. February 1, 1976;
 Amended Eff. January 1, 1994;
 Repealed Eff. December 1, 1997.

17 NCAC 04B .3405 CITY-WIDE LICENSE

History Note: *Authority G.S. 105-89; 105-262;*
 Eff. February 1, 1976;
 Repealed Eff. October 30, 1981.

17 NCAC 04B .3406 NO TRANSFER FEE FOR CITY-WIDE LICENSE
17 NCAC 04B .3407 FINANCE COMPANIES
17 NCAC 04B .3408 SELF-SERVICE CAR WASH

History Note: *Authority G.S. 105-89; 105-102.5; 105-262;*

Eff. February 1, 1976;
Amended Eff. January 1, 1994; July 1, 1990; July 1, 1979;
Repealed Eff. December 1, 1997.

17 NCAC 04B .3409 GROCERY STORE SALES OF AUTOMOTIVE PRODUCTS
17 NCAC 04B .3410 AUTOMOBILE AUCTION
17 NCAC 04B .3411 CAR BROKERS
17 NCAC 04B .3412 MOBILE SERVICE AND REPAIR

History Note: Authority G.S. 105-89; 105-262;
Eff. June 11, 1977;
Amended Eff. July 1, 1990;
Repealed Eff. December 1, 1997.

17 NCAC 04B .3413 APPLYING FULL YEAR AND HALF-YEAR LICENSE
17 NCAC 04B .3414 GARAGE SELLING TO ANOTHER GARAGE

History Note: Authority G.S. 105-89; 105-262;
Eff. April 1, 1986;
Amended Eff. July 1, 1990;
Repealed Eff. December 1, 1997.

SECTION .3500 - MOTORCYCLE DEALERS

17 NCAC 04B .3501 MOTORS INSTALLED TO FRAMES: MO-PEDS
17 NCAC 04B .3502 CHAIN STORE LICENSE

History Note: Authority G.S. 105-89.1; 105-102.5; 105-262;
Eff. February 1, 1976;
Amended Eff. October 30, 1981; June 1, 1979;
Repealed Eff. December 1, 1997.

SECTION .3600 - EMIGRANT AND EMPLOYMENT AGENTS

17 NCAC 04B .3601 LIABILITY FOR TWO LICENSES
17 NCAC 04B .3602 AGENCIES PROVIDING TEMPORARY WORKERS

History Note: Authority G.S. 105-90; 105-262;
Eff. February 1, 1976;
Repealed Eff. December 1, 1997.

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.

17 NCAC 04B .3702 ONE LICENSE COVERS ALL ACTIVITIES LISTED

History Note: Authority G.S. 105-91; 105-262;
Eff. February 1, 1976;
Repealed Eff. December 1, 1997.

17 NCAC 04B .3703 ONE-HALF RATE

History Note: Authority G.S. 105-91; 105-262;
Eff. February 1, 1976;
Amended Eff. June 11, 1977;
Repealed Eff. October 30, 1981.

17 NCAC 04B .3704 STRUCTURES SUPPORTING ELECTRICAL FIXTURES

History Note: Authority G.S. 105-91; 105-262;
Eff. June 11, 1977;
Amended Eff. January 1, 1994;
Repealed Eff. December 1, 1997.

SECTION .3800 - TRADING STAMPS

17 NCAC 04B .3801 MERCHANT WHO GIVES AND REDEEMS STAMPS

17 NCAC 04B .3802 REDEMPTION STORE LIABILITY

History Note: Authority G.S. 105-92; 105-262;
Eff. February 1, 1976;
Repealed Eff. July 1, 1984.

SECTION .3900 - MANUFACTURERS OF ICE CREAM

17 NCAC 04B .3901 RETAIL LICENSE

History Note: Authority G.S. 105-97; 105-262;
Eff. February 1, 1976;
Repealed Eff. October 30, 1981.

17 NCAC 04B .3902 ICE CREAM DEFINED FOR THIS SECTION

History Note: Authority G.S. 105-97; 105-262;
Eff. February 1, 1976;
Repealed Eff. December 1, 1997.

17 NCAC 04B .3903 MOBILE UNITS

History Note: Authority G.S. 105-97; 105-262;
Eff. February 1, 1976;
Repealed Eff. July 1, 1990.

SECTION .4000 - BRANCH OR CHAIN STORES

17 NCAC 04B .4001 ABC STORES

History Note: Authority G.S. 105-98; 105-262;
Eff. February 1, 1976;
Repealed Eff. December 1, 1997.

17 NCAC 04B .4002 BAKERY THRIFT STORES

History Note: Authority G.S. 105-98; 105-262;
Eff. February 1, 1976;

Repealed Eff. October 30, 1981.

17 NCAC 04B .4003 BEACH STAND OR STORE
17 NCAC 04B .4004 COAL DEALER
17 NCAC 04B .4005 EXEMPTION: WHOLESALE SALE

History Note: Authority G.S. 105-98; 105-262;
Eff. February 1, 1976;
Amended Eff. January 1, 1994; October 30, 1981;
Repealed Eff. December 1, 1997.

17 NCAC 04B .4006 FERTILIZERS: SEED: ETC.

History Note: Authority G.S. 105-98; 105-262;
Eff. February 1, 1976;
Repealed Eff. October 30, 1981.

17 NCAC 04B .4007 LEASED DEPARTMENTS
17 NCAC 04B .4008 MEAT PACKINGHOUSES
17 NCAC 04B .4009 PARTNERSHIP AND CORPORATION
17 NCAC 04B .4010 REDEMPTION STORES
17 NCAC 04B .4011 RESTAURANTS
17 NCAC 04B .4012 UNDERTAKING
17 NCAC 04B .4013 WAREHOUSE
17 NCAC 04B .4014 WHOLESALE AND RETAIL SIMILAR IN CHARACTER

History Note: Authority G.S. 105-98; 105-262;
Eff. February 1, 1976;
Amended Eff. January 1, 1994; July 1, 1984; June 11, 1977;
Repealed Eff. December 1, 1997.

SECTION .4100 - WHOLESALE DISTRIBUTORS OF MOTOR FUELS

17 NCAC 04B .4101 SUPPLEMENTAL FORM
17 NCAC 04B .4102 ACTING AS DISTRIBUTOR AND RETAILER

History Note: Authority G.S. 105-99; 105-262;
Eff. February 1, 1976;
Repealed Eff. December 1, 1997.

17 NCAC 04B .4103 MOTOR FUEL NOT FOR HIGHWAY PURPOSES

History Note: Authority G.S. 105-99; 105-262;
Eff. February 1, 1976;
Repealed Eff. January 1, 1994.

SECTION .4200 - JUNK DEALERS

17 NCAC 04B .4201 INDUSTRIAL PLANT
17 NCAC 04B .4202 JUNKED CARS
17 NCAC 04B .4203 AUTO DEALER

History Note: Authority G.S. 105-102; 105-262;
Eff. February 1, 1976;
Repealed Eff. July 1, 1984.

17 NCAC 04B .4301 APPLICATION FOR PRIVILEGE LICENSE
17 NCAC 04B .4302 PRIVILEGE LICENSE

History Note: Authority G.S. 105-33; 105-104; 105-262;
 Eff. February 1, 1976;
 Amended Eff. December 1, 1997; July 1, 1984;
 Repealed Eff. July 1, 2000.

17 NCAC 04B .4401 PENALTY PROVISIONS
17 NCAC 04B .4402 RATE OF PENALTY; INTEREST

History Note: Authority G.S. 105-109; 105-109.1; 105-262;
 Eff. February 1, 1976;
 Amended Eff. January 1, 1994; July 1, 1990; March 14, 1980;
 Repealed Eff. July 1, 2000.

SECTION .4500 - GENERAL BUSINESS

17 NCAC 04B .4501 SMALL TWO-WHEEL VEHICLE
17 NCAC 04B .4502 BOTTLER SELLING DRINK DISPENSERS
17 NCAC 04B .4503 NOT SPECIFICALLY MENTIONED
17 NCAC 04B .4504 GOVERNMENT CAMPGROUNDS
17 NCAC 04B .4505 COLLEGE UNION
17 NCAC 04B .4506 PRISON CAMPS
17 NCAC 04B .4507 VETERANS CLUBS
17 NCAC 04B .4508 COMMISSARY
17 NCAC 04B .4509 MUNICIPALITY
17 NCAC 04B .4510 FEDERAL GOVERNMENT
17 NCAC 04B .4511 STATE GOVERNMENT
17 NCAC 04B .4512 CREDIT UNIONS
17 NCAC 04B .4513 SCHOOL LUNCHROOM
17 NCAC 04B .4514 GOVERNMENTAL ACTIVITY
17 NCAC 04B .4515 NONPROFIT PRIVATE CLUBS
17 NCAC 04B .4516 SHUFFLEBOARD, PINBALL AND BOWLING MACHINES
17 NCAC 04B .4517 SKI SLOPES: ICE SKATING AND ROLLER RINKS
17 NCAC 04B .4518 SEVERAL OPERATORS AT ONE LOCATION
17 NCAC 04B .4519 FREE RECORD WITH PURCHASE OF MERCHANDISE
17 NCAC 04B .4520 FLASHLIGHT BATTERIES

History Note: Authority G.S. 105-102.5; 105-262;
 Eff. February 1, 1976;
 Amended Eff. October 30, 1981; July 1, 1979; June 11, 1977;
 17 NCAC 4B .4501 is Transferred and Recodified from 17 NCAC 4B .1102 Eff. July 1, 1990;
 17 NCAC 4B .4502 is Transferred and Recodified from 17 NCAC 4B .1202 Eff. July 1, 1990;
 17 NCAC 4B .4503 is Transferred and Recodified from 17 NCAC 4B .1203 Eff. July 1, 1990;
 17 NCAC 4B .4504 is Transferred and Recodified from 17 NCAC 4B .1708 Eff. July 1, 1990;
 17 NCAC 4B .4505 is Transferred and Recodified from 17 NCAC 4B .1902 Eff. July 1, 1990;
 17 NCAC 4B .4506 is Transferred and Recodified from 17 NCAC 4B .2602 Eff. July 1, 1990;
 17 NCAC 4B .4507 is Transferred and Recodified from 17 NCAC 4B .2603 Eff. July 1, 1990;
 17 NCAC 4B .4508 is Transferred and Recodified from 17 NCAC 4B .2604 Eff. July 1, 1990;
 17 NCAC 4B .4509 is Transferred and Recodified from 17 NCAC 4B .2605 Eff. July 1, 1990;
 17 NCAC 4B .4510 is Transferred and Recodified from 17 NCAC 4B .2108 Eff. July 1, 1990;
 17 NCAC 4B .4511 is Transferred and Recodified from 17 NCAC 4B .2110 Eff. July 1, 1990;
 17 NCAC 4B .4512 is Transferred and Recodified from 17 NCAC 4B .2111 Eff. July 1, 1990.

17 NCAC 4B .4513 is Transferred and Recodified from 17 NCAC 4B .2112 Eff. July 1, 1990;
17 NCAC 4B .4514 is Transferred and Recodified from 17 NCAC 4B .2202 Eff. July 1, 1990;
17 NCAC 4B .4515 is Transferred and Recodified from 17 NCAC 4B .2203 Eff. July 1, 1990;
17 NCAC 4B .4516 is Transferred and Recodified from 17 NCAC 4B .2204 Eff. July 1, 1990;
17 NCAC 4B .4517 is Transferred and Recodified from 17 NCAC 4B .2205 Eff. July 1, 1990;
17 NCAC 4B .4518 is Transferred and Recodified from 17 NCAC 4B .2207 Eff. July 1, 1990;
17 NCAC 4B .4519 is Transferred and Recodified from 17 NCAC 4B .2801 Eff. July 1, 1990;
17 NCAC 4B .4520 is Transferred and Recodified from 17 NCAC 4B .2802 Eff. July 1, 1990;
Amended Eff. January 1, 1994; July 1, 1990;
Repealed Eff. December 1, 1997.

17 NCAC 04B .4521 SHORTWAVE RADIOS

History Note: Authority G.S. 105-102.5; 105-262;
Eff. June 11, 1977;
17 NCAC 4B .4521 is Transferred and Recodified from 17 NCAC 4B .2804 Eff. July 1, 1990;
Amended Eff. July 1, 1990;
Repealed Eff. December 1, 1997.