

**17 NCAC 04C .1602 DELIVERIES TO ARMED FORCES EXCHANGE SERVICES**

Whenever tax exempt deliveries of other tobacco products are made by dealers to armed forces exchange services, the dealer must require a duly receipted invoice or copy thereof from the governmental agent designated to accept delivery.

*History Note: Authority G.S. 105-113.35; 105-262;  
Eff. June 1, 1992;  
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018.*