

SECTION .1700 - DESIGNATION OF EXEMPT SALES

17 NCAC 04C .1701 MUST SELL AS DESIGNATED

Once other tobacco products are designated as tax exempt under G.S. 105-113.35, they must be sold in tax exempt transactions.

*History Note: Authority G.S. 105-113.37; 105-262;
Eff. June 1, 1992;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018.*