

**CHAPTER 07 - SALES AND USE TAX**

**SUBCHAPTER 07A - DIVISIONAL RULES**

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|--------------------------|--------------------------------|
| <b>17 NCAC 07A .0101</b> | <b>LOCATION</b>                |
| <b>17 NCAC 07A .0102</b> | <b>GENERAL PURPOSES</b>        |
| <b>17 NCAC 07A .0103</b> | <b>DIVISIONAL ORGANIZATION</b> |

*History Note:* Authority G.S. 105-164.1 to 105-164.44; 105-463 to 105-474; S.L. 1967, c. 1096; 143B-10; 143B-221;  
Eff. February 1, 1976;  
Repealed Eff. October 1, 1993.