

17 NCAC 07B .1122 RIGHT-OF-WAY EQUIPMENT

Sales of tractors and bush-cutting equipment to power companies, railroad companies, counties, cities, and contractors for use in cutting and maintaining rights-of-way are subject to the applicable statutory state and local sales or use tax.

*History Note: Authority G.S. 105-164.4; 105-164.6; 105-262; Article 39; Article 40; Article 42; Article 43; Article 44;
Eff. February 1, 1976;
Amended Eff. June 1, 2006; October 1, 1993; October 1, 1991; October 1, 1988;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019.*