

**SECTION .1200 – HOTELS: MOTELS: TOURIST CAMPS AND TOURIST CABINS**

**17 NCAC 07B .1201 TAXABILITY OF GROSS RECEIPTS**

*History Note:* Authority G.S. 105-164.4; 105-262; Article 39; Article 40; Article 42; Article 43; Article 44; Article 46;  
Eff. February 1, 1976;  
Amended Eff. October 1, 2009; October 1, 1993; October 1, 1991; August 1, 1988; July 1, 1984;  
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