

17 NCAC 07B .1302 IN-STATE DELIVERIES

Pursuant to G.S. 105-164.4, the sales price of items, as the term item is defined in G.S. 105-164.3, sold at retail that are delivered to a purchaser or the purchaser's agent in this State are subject to sales and use tax. Tax is due even if the purchaser or the purchaser's agent may subsequently transport, or employ someone else to transport the item out of this State.

History Note: Authority G.S. 105-164.3; 105-164.4; 105-164.6; 105-262; 105-264; 105-467; 105-468; 105-469; 105-483; 105-498; 105-507.2; 105-509.1; 105-510.1; 105-511.3; 105-537; 105-538; Eff. February 1, 1976; Amended Eff. April 1, 2006; October 1, 1993; October 1, 1991; January 1, 1982; February 8, 1981; Readopted Eff. January 1, 2024.