

**SECTION .1600 – SALES TO OR BY HOSPITALS: EDUCATIONAL: CHARITABLE OR RELIGIOUS  
INSTITUTIONS: ETC.: AND REFUNDS THERETO**

**17 NCAC 07B .1601 SALES TO OR BY NONPROFIT ENTITIES**

*History Note: Authority G.S. 105-164.4; 105-164.6; 105-164.13; 105-262; Article 39; Article 40; Article 42; Article 43; Article 44;  
Eff. February 1, 1976;  
Amended Eff. April 1, 2006; July 1, 2000; October 1, 1993; October 1, 1991; January 1, 1982; July 5, 1980;  
RRC objection January 31, 2024 and rule returned to agency on February 1, 2024.*