

17 NCAC 07B .1705 HOUSING AUTHORITIES

Sales of items, as the term item is defined in G.S. 105-164.3, to housing authorities created and existing under Chapter 157 of the North Carolina General Statutes for use in carrying on their activities are subject to the statutory rates of sales and use tax pursuant to G.S. 105-164.4, and such housing authorities are not entitled to refunds under the provisions of G.S. 105-164.14.

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. May 1, 2009; October 1, 1993; October 1, 1991; August 1, 1988; March 1, 1984; Readopted Eff. January 1, 2024.