

17 NCAC 07B .2503 SECONDHAND FURNITURE

Except as provided in 17 NCAC 07B .2504, sales by warehousemen of secondhand furniture or other tangible personal property to which they have acquired title are subject to the applicable statutory state and local sales or use tax and warehousemen making such sales must register with the department and collect and remit the tax due on such sales.

*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. April 1, 2006; October 1, 1993; October 1, 1991;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019.*