

**17 NCAC 07B .2603 ASPHALT PLANTS: CONCRETE PLANTS: WEIGH HOPPERS**

Purchases of asphalt plants, concrete plants, weigh hoppers, or other equipment by real property contractors, retail-contractors, subcontractors, or other consumers to produce concrete or asphalt for use in fulfilling their contracts are subject to sales and use tax, pursuant to G.S. 105-164.4H.

*History Note: Authority G.S. 105-164.4; 105-164.4H; 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; December 1, 1984; July 5, 1980; Readopted Eff. January 1, 2024.*