

**17 NCAC 07B .4104 BLUEPRINTS**

Sales of photostatic copies or blueprints by a photostat or blueprint producer or others to consumers or users are subject to the applicable statutory state and local sales or use tax to be computed on the gross receipts.

*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. September 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.*