

17 NCAC 07B .4109 BLUEPRINTS SOLD TO ARCHITECTS

For purposes of G.S. 105-164.13, sales of blueprints, photographs and other items, as the term item is defined in G.S. 105-164.3, to an architectural or engineering firm are sales for use or consumption and not for resale, and are subject to sales and use tax, pursuant to G.S. 105-164.4.

History Note: Authority G.S. 105-164.4; 105-164.6; 105-164.13; 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. September 1, 2006; October 1, 1993; October 1, 1991; Readopted Eff. January 1, 2024.