

17 NCAC 07B .4414 GOLF DRIVING RANGE FEES

Charges by golf driving ranges for the use of the range are not subject to sales or use taxes. In such cases, the person who pays the charge is generally entitled to the use of a golf club, basket of balls and the driving range; thus, there is no sale or rental of tangible personal property. Sales or rentals of tangible personal property by such businesses are subject to the applicable statutory state and local sales or use tax.

*History Note: Authority G.S. 105-164.3; 105-164.4; 105-262; Article 39; Article 40; Article 42; Article 43; Article 44; Article 46;
Eff. February 1, 1976;
Amended Eff. May 1, 2009; October 1, 1993; October 1, 1991;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019.*