

17 NCAC 07B .4509 UNIFORM RENTALS

Uniform rental businesses are not soliciting laundry or cleaning but are soliciting rental business for themselves. The total charge to such businesses by commercial laundries and dry cleaners for laundering or dry cleaning articles of tangible personal property which are to be leased or rented are subject to the applicable statutory state and local sales or use tax.

*History Note: Authority G.S. 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.*