

17 NCAC 07B .4511 DYEING OF GARMENTS

When North Carolina laundries or dry cleaning plants accept dyeing jobs which they ship to out-of-state dyers for dyeing, the North Carolina laundries or dry cleaning plants are liable for collecting and remitting the applicable statutory state and local sales or use tax on the charges to their customers for the dyeing work.

*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;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019.*