

17 NCAC 07B .4709 BOOKBINDING SUPPLIES: PRINTERS

Sales of padding cement, stripping tape and stitching wire used to bind or join forms, booklets, etc., printed by commercial printers for sale are exempt from tax as an ingredient or component part of the manufactured products.

History Note: *Authority G.S. 105-164.13; 105-262;*
Eff. February 1, 1976;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25,
2019.