

SECTION .5000 - EYEGLASSES, CONTACT LENSES, AND OTHER OPTICAL AIDS AND SUPPLIES

17 NCAC 07B .5001 EYEGLASSES AND CONTACT LENSES

(a) Eyeglasses:

- (1) Corrective Eyeglasses. -- Sales of corrective eyeglasses for human use, including frames as an integral part thereof, are exempt from sales and use tax as prosthetic devices, pursuant to G.S. 105-164.13(12). When eyeglass cases, lens wipes, and lens solution are given to the purchaser as part of the sale and included in the sales price of corrective eyeglasses for human use, they are also exempt under G.S. 105-164.13(12) from sales and use tax. Corrective eyeglasses, whether prescription eyeglasses or reading glasses, are not required to be sold on prescription in order for the exemption from sales and use tax to apply.
- (2) Record Keeping. -- A person who sells corrective eyeglasses shall keep sales records that clearly separate its sales of corrective eyeglasses from sales of other items. Pursuant to G.S. 105-164.22, failure of a person to keep records that establish a sale is exempt from sales and use tax subjects the person to liability for sales and use tax on the sale.

(b) Contact Lenses:

- (1) Corrective Contact Lenses. -- Sales of corrective contact lenses for human use are exempt from sales and use tax as prosthetic devices, pursuant to G.S. 105-164.13(12). When carrying cases, patient instruction booklets, patient care kits, aseptors, salt tablets, lens solution, and squeeze bottles are given to the purchaser as part of the sale and included in the sales price of corrective contact lenses for human use, they are also exempt under G.S. 105-164.13(12) from sales and use tax.
- (2) Record Keeping. -- A person who sells corrective contact lenses shall keep sales records that clearly separate its sales of corrective contact lenses from sales of other items. Pursuant to G.S. 105-164.22, failure of a person to keep records that establish a sale is exempt from sales and use tax subjects the person to liability for sales and use tax on the sale.

History Note: Authority G.S. 105-164.3; 105-164.4; 105-164.4D; 105-164.13; 105-164.22; 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;
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