

**SECTION .0200 - MECKLENBURG COUNTY SALES AND USE TAXES**

**17 NCAC 07C .0201      COLLECTION AND ADMINISTRATION OF THE TAX**  
**17 NCAC 07C .0202      SALES TAX IMPOSED**  
**17 NCAC 07C .0203      USE TAX IMPOSED**

*History Note:*      *Authority G.S. 105-262; S.L. 1967, c. 1096, s. 4; S.L. 1967, c. 1096, s. 5; S.L. 1967, c. 1096, s. 6;*  
*Eff. February 1, 1976;*  
*Amended Eff. August 1, 1988; August 1, 1986; February 8, 1981;*  
*Repealed Eff. December 1, 1988.*