

**SECTION .0300 - APPLICATION OF LOCAL TAX TO SPECIFIC TRANSACTIONS**

**17 NCAC 07C .0301      LOCAL SALES TAX LEVY**

**17 NCAC 07C .0302      LOCAL USE TAX LEVY**

*History Note:*      *Authority G.S. 105-262; 105-467; 105-468; S.L. 1967, c. 1096, s. 4; S.L. 1967, c. 1096, s. 5;*  
*Eff. February 1, 1976;*  
*Repealed Eff. December 1, 1988.*