

**SUBCHAPTER 7C - LOCAL GOVERNMENT: MECKLENBURG COUNTY: SUPPLEMENTAL LOCAL
GOVERNMENT AND ADDITIONAL SUPPLEMENTAL LOCAL GOVERNMENT
SALES AND USE TAX ACTS**

SECTION .0100 - LOCAL GOVERNMENT SALES AND USE TAXES

17 NCAC 07C .0101 COLLECTION AND ADMINISTRATION OF THE TAX
17 NCAC 07C .0102 COUNTY ELECTIONS

History Note: Authority G.S. 105-262; 105-465; 105-469;
 Eff. February 1, 1976;
 Repealed Eff. January 1, 1982.

17 NCAC 07C .0103 SALES TAX IMPOSED

History Note: Authority G.S. 105-262; 105-467;
 Eff. February 1, 1976;
 Amended Eff. October 1, 1993; October 1, 1991; May 1, 1990; July 1, 1989;
 Expired Eff. June 1, 2019 pursuant to G.S. 150B-21.3A.

17 NCAC 07C .0104 USE TAX IMPOSED
17 NCAC 07C .0105 SALES CONTRACTS

History Note: Authority G.S. 105-262; 105-467; 105-468; 105-468.1;
 Eff. February 1, 1976;
 Amended Eff. October 1, 1991; July 1, 1989; December 1, 1988; August 1, 1988;
 Repealed Eff. October 1, 1993.

17 NCAC 07C .0106 BRACKET SYSTEM
17 NCAC 07C .0107 EXEMPTIONS AND EXCLUSIONS

History Note: Authority G.S. 105-262; 105-470; 105-474;
 Eff. February 1, 1976;
 Repealed Eff. January 1, 1982.

17 NCAC 07C .0108 RECORDS TO BE KEPT BY TAXPAYER

History Note: Authority G.S. 105-262; 105-474;
 Eff. February 1, 1976;
 Repealed Eff. August 1, 1988.

17 NCAC 07C .0109 DISPOSITION AND DISTRIBUTION OF TAXES COLLECTED
17 NCAC 07C .0110 REPEAL PROVISIONS

History Note: Authority G.S. 105-262; 105-272; 105-273; 105-473;
 Eff. February 1, 1976;
 Repealed Eff. January 1, 1982.

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Repealed Eff.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.

17 NCAC 07C .0204 MAXIMUM TAX

History Note: Authority G.S. 105-262; S.L. (1967), c. 1096, s. 4 and 5;
Eff. February 1, 1976;
Amended Eff. March 1, 1987; February 1, 1987; January 1, 1982;
Repealed Eff. August 1, 1988.

17 NCAC 07C .0205 BRACKET SYSTEM

History Note: Authority G.S. 105-262; S.L. (1967), c. 1096, s. 7;
Eff. February 1, 1976;
Repealed Eff. January 1, 1982.

17 NCAC 07C .0206 EXEMPTIONS AND EXCLUSIONS

History Note: Authority G.S. 105-262; S.L. 1967, c. 1096, s. 10;
Eff. February 1, 1976;
Amended Eff. January 1, 1982;
Repealed Eff. August 1, 1988.

17 NCAC 07C .0207 RECORDS TO BE KEPT BY TAXPAYER

History Note: Authority G.S. 105-262; S.L. 1967, c. 1096, s. 10;
Eff. February 1, 1976;
Repealed Eff. August 1, 1988.

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.

17 NCAC 07C .0303 SALES NOT SUBJECT TO COUNTY TAX

History Note: Authority G.S. 105-262; 105-467; 105-468; S.L. 1967, c. 1096, s. 4 and 5;
Eff. February 1, 1976;
Repealed Eff. January 1, 1982.

17 NCAC 07C .0304 APPLICATION OF TAX

History Note: Authority G.S. 105-262; 105-467; 105-468; S.L. 1967, c. 1096, s. 4 and 5;
Eff. February 1, 1976;
Amended Eff. August 1, 2002; July 1, 1989; November 1, 1982; January 1, 1982;
Expired Eff. June 1, 2019 pursuant to G.S. 150B-21.3A.

SECTION .0400 - SUPPLEMENTAL LOCAL GOVERNMENT SALES AND USE TAX ACT

17 NCAC 07C .0401 TAX IMPOSED

