

**SUBCHAPTER 07D - MANUFACTURING FUEL AND CERTAIN MACHINERY AND EQUIPMENT  
PRIVILEGE TAX**

**SECTION .0100 - GENERAL APPLICATION OF PRIVILEGE TAX TO MANUFACTURING AND  
INDUSTRIAL PROCESSING**

- 17 NCAC 07D .0101      PRIVILEGE TAX ON MANUFACTURING AND PROCESSING MACHINERY**  
**17 NCAC 07D .0102      CLASSIFICATION OF MANUFACTURING ACTIVITIES FOR PRIVILEGE  
TAX**  
**17 NCAC 07D .0103      SALES BY MANUFACTURERS**  
**17 NCAC 07D .0104      PURCHASES BY MANUFACTURERS**

*History Note:      Authority G.S. 105-164.3; 105-164.4; 105-164.6; 105-164.13; 105-164.28; 105-187.50;  
105-187.51; 105-187.51A; 105-187.52; 105-262; 105-264; Articles 39, 40, 42, 43, 44;  
Eff. July 1, 2006;  
Expired Eff. July 1, 2018 pursuant to G.S. 150B-21.7.*

**SECTION .0200 - SPECIFIC TANGIBLE PERSONALTY CLASSIFIED FOR USE BY INDUSTRIAL  
USERS SUBJECT TO THE PRIVILEGE TAX OR SALES AND USE TAX**

- 17 NCAC 07D .0201      MILL MACHINERY**  
**17 NCAC 07D .0202      ITEMS NOT MILL MACHINERY**

*History Note:      Authority G.S. 105-164.4; 105-164.6; 105-187.51; 105-187.52; 105-262; Articles 39, 40, 42,  
43,44;  
Eff. July 1, 2006;  
Repealed Eff. July 1, 2018 pursuant to G.S. 150B-21.7.*