

CHAPTER 4 - GROSS RECEIPTS AND PRIVILEGE LICENSE TAXES

SUBCHAPTER 4A - DIVISIONAL RULES

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History Note: Authority G.S. 105-33 through 105-113.112; 105-228.28 through 105-228.36;
Eff. February 1, 1976;
Amended Eff. April 1, 1986; July 1, 1984; March 14, 1980; June 1, 1979;
Repealed Eff. January 1, 1994.

SUBCHAPTER 4B - LICENSE TAXES

SECTION .0100 - GENERAL ADMINISTRATION

17 NCAC 04B .0101 SEPARATE LICENSE

History Note: Authority G.S. 105-33; 105-262;
Eff. February 1, 1976;
Repealed Eff. October 30, 1981.

17 NCAC 04B .0102 TRANSFER FEE

History Note: Authority G.S. 105-33; 105-262;
Eff. February 1, 1976;
Repealed Eff. July 1, 2000.

17 NCAC 04B .0103 SEASONAL BUSINESS

History Note: Authority G.S. 105-33; 105-262;
Eff. February 1, 1976;
Amended Eff. April 1, 1986; October 30, 1981;
Repealed Eff. July 1, 1990.

17 NCAC 04B .0104	REFUNDS
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17 NCAC 04B .0107	BLIND PERSONS

History Note: Authority G.S. 105-33; 105-249; 105-262; 105-266; 105-266.1;
Eff. February 1, 1976;
Amended Eff. January 1, 1994; October 30, 1981;
Repealed Eff. July 1, 2000.

17 NCAC 04B .0108 INDIAN RESERVATIONS

History Note: Authority G.S. 105-33; 105-262;

Eff. February 1, 1976;
Repealed Eff. October 30, 1981.

17 NCAC 04B .0109 MAIL-ORDER BUSINESS

History Note: Authority G.S. 105-33; 105-262;
Eff. June 11, 1977;
Amended Eff. January 1, 1994;
Repealed Eff. December 1, 1997.

17 NCAC 04B .0110 LOCATION WITHIN MILE OF TWO CITIES

History Note: Authority G.S. 105-33; 105-262;
Eff. June 11, 1977;
Repealed Eff. July 1, 1990.

SECTION .0200 - AMUSEMENTS: TRAVELING THEATRICAL COMPANIES: OUTDOOR THEATRES

17 NCAC 04B .0201 NOT PRORATED
17 NCAC 04B .0202 REPORT OF GROSS RECEIPTS TAX

History Note: Authority G.S. 105-35; 105-104; 105-262;
Eff. February 1, 1976;
Repealed Eff. July 1, 1979.

17 NCAC 04B .0203 PART TIME

History Note: Authority G.S. 105-36.1; 105-262;
Eff. February 1, 1976;
Amended Eff. October 30, 1981;
Repealed Eff. December 1, 1997.

17 NCAC 04B .0301 NOT PRORATED

History Note: Authority G.S. 105-37.1; 105-262;
Eff. February 1, 1976;
Repealed Eff. July 1, 2000.

17 NCAC 04B .0302 COMPUTATION AND PAYMENT OF AMUSEMENT GROSS RECEIPTS TAXES
17 NCAC 04B .0303 MEMBERSHIP ADMITTANCE FEE
17 NCAC 04B .0304 FOOD AND ENTERTAINMENT

History Note: Authority G.S. 105-37.1; 105-38.1; 105-262;
Eff. February 1, 1976;
Amended Eff. July 1, 2000; January 1, 1994; June 11, 1977;
Expired Eff. January 1, 2019 pursuant to G.S. 150B-21.3A.

17 NCAC 04B .0305 DANCES AND ATHLETIC CONTESTS

History Note: Authority G.S. 105-37.1; 105-262;
Eff. February 1, 1976;
Repealed Eff. October 30, 1981.

17 NCAC 04B .0306 CIVIC ORGANIZATION AMUSEMENTS

History Note: Authority G.S. 105-37.1; 105-40; 105-262;
Eff. February 1, 1976;
Amended Eff. July 1, 2000; October 30, 1981; June 1, 1979;
Expired Eff. January 1, 2019 pursuant to G.S. 150B-21.3A.

17 NCAC 04B .0307 INDIAN RESERVATION

History Note: Authority G.S. 105-37.1; 105-262;
Eff. February 1, 1976;
Repealed Eff. October 30, 1981.

17 NCAC 04B .0308 DRAG STRIPS AND GO-CART RACES

History Note: Authority G.S. 105-37.1; 105-262;
Eff. February 1, 1976;
Amended Eff. July 1, 2000; December 1, 1997; January 1, 1994; July 1, 1990;
Expired Eff. January 1, 2019 pursuant to G.S. 150B-21.3A.

17 NCAC 04B .0309 GO-CART RACES

History Note: Authority G.S. 105-37.1; 105-262;
Eff. February 1, 1976;
Amended Eff. December 1, 1997; January 1, 1994; July 1, 1990;
Repealed Eff. July 1, 2000.

17 NCAC 04B .0310 FISHING PIERS

17 NCAC 04B .0311 HORSE AND DOG SHOWS

17 NCAC 04B .0312 RATTLESNAKE MILKINGS

History Note: Authority G.S. 105-37.1; 105-40; 105-262;
Eff. February 1, 1976;
Amended Eff. July 1, 2000; January 1, 1994;
Expired Eff. January 1, 2019 pursuant to G.S. 150B-21.3A.

17 NCAC 04B .0313 AGRICULTURAL FAIRS

History Note: Authority G.S. 105-37.1; 105-262;
Eff. February 1, 1976;
Transferred and Recodified from 17 NCAC 4B .0504 Eff. July 1, 1990;
Repealed Eff. January 1, 1994.

SECTION .0400 - AMUSEMENTS: CIRCUSES: MENAGERIES: WILD WEST: DOG AND PONY SHOWS: ETC.

17 NCAC 04B .0401 LOCATION AND DATE INFORMATION

17 NCAC 04B .0402 NOT PRORATED

History Note: Authority G.S. 105-38; 105-262;
Eff. February 1, 1976;
Repealed Eff. October 30, 1981.

17 NCAC 04B .0403 REPORT OF GROSS RECEIPTS TAX

History Note: Authority G.S. 105-38; 105-262;
Eff. February 1, 1976;
Repealed Eff. July 1, 2000.

17 NCAC 04B .0404 DETERMINING NUMBER OF VEHICLES

History Note: Authority G.S. 105-38; 105-262;
Eff. February 1, 1976;
Repealed Eff. October 30, 1981.

17 NCAC 04B .0405 EXPECTED CONTRIBUTION

History Note: Authority G.S. 105-38; 105-104; 105-262;
Eff. February 1, 1976;
Amended Eff. October 30, 1981;
Repealed Eff. July 1, 2000.

SECTION .0500 - AMUSEMENTS: CARNIVAL COMPANIES: ETC.

17 NCAC 04B .0501 LOCATION AND DATE

History Note: Authority G.S. 105-39; 105-262;
Eff. February 1, 1976;
Repealed Eff. July 1, 1990.

17 NCAC 04B .0502 NOT PRORATED

History Note: Authority G.S. 105-39; 105-262;
Eff. February 1, 1976;
Repealed Eff. October 30, 1981.

17 NCAC 04B .0503 REPORT OF GROSS RECEIPTS TAX

History Note: Authority G.S. 105-39; 105-104; 105-262;
Eff. February 1, 1976;
Repealed Eff. July 1, 1990.

17 NCAC 04B .0504 AGRICULTURAL FAIRS

History Note: Authority G.S. 105-39; 105-262;
Eff. February 1, 1976;
Transferred and Recodified to 17 NCAC 4B .0313 Eff. July 1, 1990.

17 NCAC 04B .0505 NO ADDITIONAL PRIVILEGE LICENSES

History Note: Authority G.S. 105-39; 105-262;
Eff. June 11, 1977;
Amended Eff. July 1, 1979;
Repealed Eff. July 1, 1990.

SECTION .0600 - ATTORNEYS AT LAW AND OTHER PROFESSIONALS

17 NCAC 04B .0601 GROSS RECEIPTS OF \$1,000 OR LESS

History Note: Authority G.S. 105-41; 105-262;
Eff. February 1, 1976;
Repealed Eff. October 30, 1981.

17 NCAC 04B .0602 APPRAISALS ONLY

History Note: Authority G.S. 105-41; 105-262;
Eff. February 1, 1976;
Repealed Eff. January 1, 1994.

17 NCAC 04B .0603 INDEPENDENT BOOKKEEPING

A bookkeeper who acts as an independent contractor preparing tax returns for small business firms, as well as individuals, and charges for his services, is subject to accountant's privilege license, as such work requires training and skill in accounting. Also, an independent contractor who prepares income tax returns, other than the simplified individual returns, and charges for such work, is subject to accountant's privilege license.

History Note: Authority G.S. 105-41; 105-262;
Eff. February 1, 1976;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018.

17 NCAC 04B .0604 CPA'S: NOT A REGULATORY LICENSE

G.S. 105-41 is purely a revenue measure and does not purport to be a regulatory measure. Certified public accountants have written into their regulatory statute a provision limiting the issuance of CPA privilege licenses to applicants who are duly licensed by their regulatory body, but this is not true with respect to other professions covered by G.S. 105-41, nor to accountants who are not certified public accountants as defined in said regulatory laws.

History Note: Authority G.S. 105-41; 105-262;
Eff. February 1, 1976;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018.

17 NCAC 04B .0605 DRAFTSMAN

A person employed by an architect as a draftsman only, and fees paid for his services are not for architectural services rendered, is not subject to an architect's license. An architect employed by another architect, who renders architectural services, is subject to architect's license under G.S. 105-41.

History Note: Authority G.S. 105-41; 105-262;
Eff. February 1, 1976;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018.

17 NCAC 04B .0606 GRAVE PLOTS

A person selling grave plots only, even though a deed is given, is exempt from real estate dealer's license.

History Note: Authority G.S. 105-41; 105-262;
Eff. February 1, 1976;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018.

17 NCAC 04B .0607 LAND SURVEYOR

17 NCAC 04B .0608 MASSEURS OR MASSEUSES

History Note: Authority G.S. 105-41; 105-262;
Eff. February 1, 1976;

Expired Eff. January 1, 2019 pursuant to G.S. 150B-21.3A.

17 NCAC 04B .0609 OPTICIAN

G.S. 90-236 states that "fitting glasses on the face" constitutes practicing as a dispensing optician. Therefore, dispensing opticians fitting frames to customers' faces, and making adjustments thereto, are subject to optician's privilege license tax.

*History Note: Authority G.S. 105-41; 105-262;
Eff. February 1, 1976;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018.*

17 NCAC 04B .0610 PHYSICAL THERAPIST

A physical therapist who works only under the orders and direction of registered physicians and does not attempt to diagnose and independently apply physical therapy is not subject to privilege license under G.S. 105-41; however, persons who independently apply physical therapy for a reward are practicing the art of healing and are therefore subject to privilege license.

*History Note: Authority G.S. 105-41; 105-262;
Eff. February 1, 1976;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018.*

17 NCAC 04B .0611 PRACTICING PHYSICIANS

In addition to the regulatory license issued by the State Board of Medical Examiners, a practicing physician shall apply for and obtain from the Secretary of Revenue a statewide physician privilege license. Varying situations involving a physician and the applicability of the physician privilege license tax for these situations are as follows:

- (1) A physician licensed by the State Board of Medical Examiners but not performing duties appropriate to his profession (for example, is the head of a State agency and has no medical practice) is not "practicing" and is not subject to the physician privilege license tax;
- (2) A physician in private practice, either exclusively or partially, is subject to the physician privilege license tax;
- (3) A physician practicing his profession but wholly compensated from appropriations, grants, business income (income from a "business" in the non-professional sense; for example, a physician employed by an industrial plant to attend its industrial employees at its plant), or from sources other than funds generated by fees charged for his services is not subject to the physician privilege license tax;
- (4) A physician practicing his profession and compensated in part from a fund or "pool" derived in part or in full from fees charged for his services is subject to the physician privilege license tax notwithstanding the fact that some of his compensation may also come from appropriations, grants, business income (income from a "business" in the non-professional sense; for example, a physician employed by an industrial plant to attend its industrial employees at its plant), or other "non-fee" sources.

*History Note: Authority G.S. 105-41; 105-262;
Eff. February 1, 1976;
Amended Eff. March 14, 1980; June 11, 1977;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018.*

17 NCAC 04B .0612 GOVERNMENT PHYSICIANS

Physicians employed exclusively by the federal, state or local governments and not holding themselves out to the public and do not share in the fees paid, are not required to pay the privilege license under G.S. 105-41 which would otherwise be imposed upon them.

*History Note: Authority G.S. 105-41; 105-262;
Eff. February 1, 1976.*

SECTION .1000 - ITINERANT PHOTOGRAPHER'S: THEIR AGENTS AND EMPLOYEES

- 17 NCAC 04B .1001 ENLARGEMENT OF PICTURES**
- 17 NCAC 04B .1002 DEPARTMENT STORE PHOTOGRAPHERS**
- 17 NCAC 04B .1003 VARYING ITINERANT SITUATIONS**

History Note: Authority G.S. 105-41; 105-48.1; 105-262;
Eff. February 1, 1976;
Amended Eff. June 1, 1979;
Repealed Eff. October 30, 1981.

SECTION .1100 - BICYCLE DEALERS

- 17 NCAC 04B .1101 APPLICABILITY OF LICENSE TO ANOTHER**

History Note: Authority G.S. 105-49; 105-89.1; 105-262;
Eff. February 1, 1976;
Repealed Eff. July 1, 1990.

- 17 NCAC 04B .1102 SMALL TWO-WHEEL VEHICLE**

History Note: Authority G.S. 105-49; 105-262;
Eff. February 1, 1976;
Transferred and Recodified to 17 NCAC 4B .4501 Eff. July 1, 1990.

SECTION .1200 - AUTOMATIC MACHINES: SEWING MACHINES

- 17 NCAC 04B .1201 BURNERS USING PETROLEUM GAS**

History Note: Authority G.S. 105-51; 105-262;
Eff. February 1, 1976;
Repealed Eff. July 1, 1979.

- 17 NCAC 04B .1202 BOTTLER SELLING DRINK DISPENSERS**

History Note: Authority G.S. 105-51; 105-262;
Eff. February 1, 1976;
Transferred and Recodified to 17 NCAC 4B .4502 Eff. July 1, 1990.

- 17 NCAC 04B .1203 NOT SPECIFICALLY MENTIONED**

History Note: Authority G.S. 105-51; 105-262;
Eff. February 1, 1976;
Transferred and Recodified to 17 NCAC 4B .4503 Eff. July 1, 1990.

- 17 NCAC 04B .1204 GAS REFRIGERATORS**
- 17 NCAC 04B .1205 HEAVY DUTY VACUUM CLEANERS**
- 17 NCAC 04B .1206 CALCULATORS**

History Note: Authority G.S. 105-51; 105-262;
Eff. June 11, 1977;
Repealed Eff. October 30, 1981.

- 17 NCAC 04B .1207 MAKE OF SEWING MACHINE**

17 NCAC 04B .1208 LIABILITY FOR RESIDENT SEWING MACHINE DEALER

History Note: Authority G.S. 105-52; 105-262;
 Eff. June 11, 1977;
 Repealed Eff. July 1, 1979.

SECTION .1300 - PEDDLERS

17 NCAC 04B .1301 PRODUCTS OF THE DAIRY

History Note: Authority G.S. 105-53; 105-262;
 Eff. February 1, 1976;
 Repealed Eff. October 30, 1981.

17 NCAC 04B .1302 ICES

History Note: Authority G.S. 105-53; 105-262;
 Eff. February 1, 1976;
 Repealed Eff. December 1, 1997.

17 NCAC 04B .1303 FLEA MARKET

History Note: Authority G.S. 105-53; 105-262;
 Eff. February 1, 1976;
 Amended Eff. July 1, 1979; June 11, 1977;
 Repealed Eff. July 1, 1988.

17 NCAC 04B .1304 NOT PRORATED NOR TRANSFERABLE

History Note: Authority G.S. 105-53; 105-262;
 Eff. February 1, 1976;
 Repealed Eff. July 1, 1990.

17 NCAC 04B .1305 OTHER APPLICABLE LICENSES DUE

History Note: Authority G.S. 105-33; 105-53; 105-105; 105-262;
 Eff. February 1, 1976;
 Amended Eff. January 1, 1994; July 1, 1990; July 1, 1988;
 Repealed Eff. December 1, 1997.

17 NCAC 04B .1306 PEDDLING BY FOOT VS PEDDLING BY VEHICLE

History Note: Authority G.S. 105-53; 105-262;
 Eff. June 11, 1977;
 Amended Eff. January 1, 1994;
 Repealed Eff. December 1, 1997.

17 NCAC 04B .1307 FISH EXEMPTION

History Note: Authority G.S. 105-53; 105-262; 113-129;
 Eff. June 11, 1977;
 Repealed Eff. July 1, 1990.

17 NCAC 04B .1308 LICENSE PROCUREMENT AND DISPLAY

History Note: Authority G.S. 105-53; 105-262;
Eff. July 1, 1988;
Repealed Eff. July 1, 1990.

17 NCAC 04B .1309 INFORMATION TO REVENUE DEPARTMENT

History Note: Authority G.S. 105-53; 105-262;
Eff. July 1, 1988;
Repealed Eff. July 1, 1990.

SECTION .1400 - CONTRACTORS AND CONSTRUCTION COMPANIES

- 17 NCAC 04B .1401 PROJECT LICENSE NOT PRORATED**
- 17 NCAC 04B .1402 DATE DUE**
- 17 NCAC 04B .1403 CEDED AREAS**
- 17 NCAC 04B .1404 BUILDING ON LAND OWNED BY BUILDER**
- 17 NCAC 04B .1405 AIR CONDITIONING**
- 17 NCAC 04B .1406 PAINTING CONTRACTOR**
- 17 NCAC 04B .1407 ELEVATORS AND AUTOMATIC SPRINKLERS**

History Note: Authority G.S. 105-54; 105-262;
Eff. February 1, 1976;
Amended Eff. January 1, 1994; October 30, 1981;
Repealed Eff. December 1, 1997.

SECTION .1500 - MERCANTILE AGENCIES

17 NCAC 04B .1501 LIABILITY

History Note: Authority G.S. 105-57; 105-262;
Eff. February 1, 1976;
Repealed Eff. October 30, 1981.

17 NCAC 04B .1502 REPORT OF FINANCIAL STANDING

History Note: Authority G.S. 105-57; 105-262;
Eff. February 1, 1976;
Repealed Eff. July 1, 1990.

SECTION .1600 - DAY-CARE FACILITIES

- 17 NCAC 04B .1601 NUMBER LICENSED BY BOARD**
- 17 NCAC 04B .1602 GOVERNMENTAL FACILITIES**

History Note: Authority G.S. 105-60; 105-262;
Eff. February 1, 1976;
Amended Eff. July 1, 1990;
Repealed Eff. December 1, 1997.

**SECTION .1700 - HOTELS: MOTELS: TOURIST COURTS: TOURIST HOMES: CAMPGROUNDS:
TRAILER PARKS**

17 NCAC 04B .1701 AMERICAN VS EUROPEAN PLAN

History Note: Authority G.S. 105-61; 105-262;
Eff. February 1, 1976;
Amended Eff. October 30, 1981;
Repealed Eff. January 1, 1994.

17 NCAC 04B .1702 SEASONAL RATE

History Note: Authority G.S. 105-61; 105-262;
Eff. February 1, 1976;
Repealed Eff. October 30, 1981.

17 NCAC 04B .1703 RESTAURANT LICENSE LIABILITY

17 NCAC 04B .1704 YMCA OR YWCA

17 NCAC 04B .1705 SUMMER CAMP

17 NCAC 04B .1706 CHURCH ASSEMBLY

History Note: Authority G.S. 105-61; 105-62; 105-102.5; 105-262;
Eff. February 1, 1976;
Amended Eff. July 1, 1990; October 30, 1981;
Repealed Eff. December 1, 1997.

17 NCAC 04B .1707 PRIVATE RESIDENCES OR COTTAGES

History Note: Authority G.S. 105-61; 105-262;
Eff. February 1, 1976;
Amended Eff. June 11, 1977;
Repealed Eff. October 30, 1981.

17 NCAC 04B .1708 GOVERNMENT CAMPGROUNDS

History Note: Authority G.S. 105-61.1; 105-262;
Eff. February 1, 1976;
Transferred and Recodified to 17 NCAC 4B .4504 Eff. July 1, 1990.

17 NCAC 04B .1709 HOTELS CHARGING ADMISSION TO ENTERTAINMENT

History Note: Authority G.S. 105-33; 105-37.1; 105-61; 105-262;
Eff. July 1, 1984;
Repealed Eff. December 1, 1997.

SECTION .1800 - RESTAURANTS

17 NCAC 04B .1801 SANDWICH VENDING MACHINES

History Note: Authority G.S. 105-65.1; 105-65.2; 105-262;
Eff. February 1, 1976;
Amended Eff. July 1, 1979;
Repealed Eff. October 30, 1981.

17 NCAC 04B .1802 APPLICABILITY OF LICENSE TO ANOTHER

History Note: Authority G.S. 105-62; 105-262;
Eff. February 1, 1976;

Repealed Eff. July 1, 1979.

17 NCAC 04B .1803 CAFETERIAS FOR EMPLOYEES
17 NCAC 04B .1804 HOSPITALS
17 NCAC 04B .1805 CLUBS: COMMERCIAL OPERATION
17 NCAC 04B .1806 CLUBS: NONCOMMERCIAL OPERATION

History Note: Authority G.S. 105-62; 105-262;
Eff. February 1, 1976;
Amended Eff. October 30, 1981;
Repealed Eff. December 1, 1997.

17 NCAC 04B .1807 PREPARED FOOD
17 NCAC 04B .1808 CHAIN STORE LICENSE FOR TAKE-OUT OPERATION
17 NCAC 04B .1809 OUTSIDE SEATING
17 NCAC 04B .1810 CATERING SERVICE

History Note: Authority G.S. 105-62; 105-98; 105-262;
Eff. June 11, 1977;
Amended Eff. July 1, 1990;
Repealed Eff. December 1, 1997.

17 NCAC 04B .1811 FOOD SERVICE OPERATION OF VENDING MACHINE OPERATOR

History Note: Authority G.S. 105-62; 105-65.1; 105-262;
Eff. July 1, 1984;
Repealed Eff. January 1, 1994.

SECTION .1900 - BILLIARD AND POOL TABLES

17 NCAC 04B .1901 TABLE MEASUREMENT

History Note: Authority G.S. 105-64; 105-262;
Eff. February 1, 1976;
Repealed Eff. July 1, 1990.

17 NCAC 04B .1902 COLLEGE UNION

History Note: Authority G.S. 105-64; 105-262;
Eff. February 1, 1976;
Amended Eff. July 1, 1979;
Transferred and Recodified to 17 NCAC 4B .4505 Eff. July 1, 1990.

SECTION .2000 - MUSIC MACHINES

17 NCAC 04B .2001 OPERATOR'S LICENSE

History Note: Authority G.S. 105-65; 105-262;
Eff. February 1, 1976;
Repealed Eff. January 1, 1994.

17 NCAC 04B .2002 COIN-OPERATED RADIO OR TELEVISION

History Note: Authority G.S. 105-65; 105-262;

Eff. February 1, 1976;
Repealed Eff. December 1, 1997.

17 NCAC 04B .2003 SEMIANNUAL INFORMATIONAL REPORT

History Note: Authority G.S. 105-65; 105-250.1; 105-262;
Eff. February 1, 1976;
Repealed Eff. July 1, 1984.

SECTION .2100 - MERCHANDISING DISPENSERS AND WEIGHING MACHINES

17 NCAC 04B .2101 NOT PRORATED
17 NCAC 04B .2102 DISPENSER GROSS RECEIPTS TAX REPORT

History Note: Authority G.S. 105-65.1; 105-262;
Eff. February 1, 1976;
Repealed Eff. October 30, 1981.

17 NCAC 04B .2103 SEMIANNUAL INFORMATIONAL REPORT

History Note: Authority G.S. 105-65.1; 105-262;
Eff. February 1, 1976;
Repealed Eff. July 1, 1984.

17 NCAC 04B .2104 APPLICATION FOR REPLACEMENT LICENSE

History Note: Authority G.S. 105-65.1; 105-262;
Eff. February 1, 1976;
Repealed Eff. July 1, 1979.

17 NCAC 04B .2105 NO LOCATION LICENSE WHEN GROSS RECEIPTS DUE

History Note: Authority G.S. 105-65.1; 105-262;
Eff. February 1, 1976;
Amended Eff. July 1, 1979;
Repealed Eff. July 1, 1990.

17 NCAC 04B .2106 OPERATOR OF CLOSED CONTAINER WITH FIVE DISPENSERS

History Note: Authority G.S. 105-65.1; 105-262;
Eff. February 1, 1976;
Amended Eff. June 1, 1979;
Repealed Eff. October 1, 1984.

17 NCAC 04B .2107 APPLYING LICENSE TO ANOTHER

History Note: Authority G.S. 105-65.1; 105-262;
Eff. February 1, 1976;
Repealed Eff. July 1, 1979.

17 NCAC 04B .2108 FEDERAL GOVERNMENT

History Note: Authority G.S. 105-65.2; 105-262;
Eff. February 1, 1976;
Transferred and Recodified to 17 NCAC 4B .4510 Eff. July 1, 1990.

17 NCAC 04B .2109 NATIONAL BANK

History Note: Authority G.S. 105-65.1; 105-262;
Eff. February 1, 1976;
Repealed Eff. June 1, 1979.

17 NCAC 04B .2110 STATE GOVERNMENT

History Note: Authority G.S. 105-65.2; 105-262;
Eff. February 1, 1976;
Transferred and Recodified to 17 NCAC 4B .4511 Eff. July 1, 1990.

17 NCAC 04B .2111 CREDIT UNIONS

History Note: Authority G.S. 105-65.2; 105-262;
Eff. February 1, 1976;
Transferred and Recodified to 17 NCAC 4B .4512 Eff. July 1, 1990.

17 NCAC 04B .2112 SCHOOL LUNCHROOM

History Note: Authority G.S. 105-65.2; 105-262;
Eff. February 1, 1976;
Transferred and Recodified to 17 NCAC 4B .4513 Eff. July 1, 1990.

17 NCAC 04B .2113 EMPTY CUP

17 NCAC 04B .2114 COFFEE AND HOT CHOCOLATE

History Note: Authority G.S. 105-65.1; 105-102.5; 105-262;
Eff. February 1, 1976;
Amended Eff. July 1, 1990; July 1, 1979;
Repealed Eff. December 1, 1997.

17 NCAC 04B .2115 COIN-OPERATED GAS PUMPS

History Note: Authority G.S. 105-65.1; 105-65.2; 105-262;
Eff. February 1, 1976;
Amended Eff. July 1, 1979;
Repealed Eff. July 1, 1990.

17 NCAC 04B .2116 PHOTOSTAT AND PHOTOGRAPH MACHINES

History Note: Authority G.S. 105-65.1; 105-102.5; 105-262;
Eff. February 1, 1976;
Amended Eff. July 1, 1990; July 1, 1979;
Repealed Eff. December 1, 1997.

17 NCAC 04B .2117 DUAL PURPOSE VENDING MACHINE

History Note: Authority G.S. 105-65.1; 105-102.5; 105-262;
Eff. June 11, 1977;
Amended Eff. July 1, 1990; July 1, 1979;
Repealed Eff. December 1, 1997.

SECTION .2200 - BAGATELLE TABLES, MERRY-GO-ROUNDS, ETC., AND ELECTRONIC

VIDEO GAMES

17 NCAC 04B .2201 ONE LICENSE FOR OTHER GAMES

History Note: Authority G.S. 105-66; 105-262;
Eff. February 1, 1976;
Repealed Eff. July 1, 1990.

17 NCAC 04B .2202 GOVERNMENTAL ACTIVITY

History Note: Authority G.S. 105-66; 105-262;
Eff. February 1, 1976;
Transferred and Recodified to 17 NCAC 4B .4514 Eff. July 1, 1990.

17 NCAC 04B .2203 NONPROFIT PRIVATE CLUBS

History Note: Authority G.S. 105-66; 105-262;
Eff. February 1, 1976;
Transferred and Recodified to 17 NCAC 4B .4515 Eff. July 1, 1990.

17 NCAC 04B .2204 SHUFFLEBOARD: PINBALL AND BOWLING MACHINES

History Note: Authority G.S. 105-66; 105-262;
Eff. February 1, 1976;
Amended Eff. June 11, 1977;
Transferred and Recodified to 17 NCAC 4B .4516 Eff. July 1, 1990.

17 NCAC 04B .2205 SKI SLOPES: ICE SKATING AND ROLLER RINKS

History Note: Authority G.S. 105-66; 105-262;
Eff. February 1, 1976;
Transferred and Recodified to 17 NCAC 4B .4517 Eff. July 1, 1990.

17 NCAC 04B .2206 ARCHERY RANGES

History Note: Authority G.S. 105-66; 105-262;
Eff. February 1, 1976;
Repealed Eff. July 1, 1990.

17 NCAC 04B .2207 SEVERAL OPERATORS AT ONE LOCATION

History Note: Authority G.S. 105-66; 105-262;
Eff. February 1, 1976;
Transferred and Recodified to 17 NCAC 4B .4518 Eff. July 1, 1990.

17 NCAC 04B .2208 AMUSEMENT CENTER

History Note: Authority G.S. 105-66; 105-262;
Eff. February 1, 1976;
Repealed Eff. October 30, 1981.

17 NCAC 04B .2209 ELECTRONIC VIDEO GAMES

History Note: Authority G.S. 105-66.1; 105-262;
Eff. July 1, 1984;

Repealed Eff. December 1, 1997.

SECTION .2300 - PACKINGHOUSES

17 NCAC 04B .2301 INDIVIDUAL EMPLOYING ONE PERSON

*History Note: Authority G.S. 105-70; 105-262;
Eff. February 1, 1976;
Repealed Eff. October 30, 1981.*

17 NCAC 04B .2302 HALVING OR QUARTERING ONLY 17 NCAC 04B .2303 COLD STORAGE ROOM

*History Note: Authority G.S. 105-70; 105-262;
Eff. February 1, 1976;
Repealed Eff. December 1, 1997.*

SECTION .2400 - PRESSING CLUBS: DRY CLEANING PLANTS: AND HAT BLOCKERS

17 NCAC 04B .2401 RUGS ONLY 17 NCAC 04B .2402 CLEANING FURNITURE IN THE HOME

*History Note: Authority G.S. 105-74; 105-262;
Eff. February 1, 1976;
Repealed Eff. December 1, 1997.*

SECTION .2500 - BARBERSHOPS AND BEAUTY SHOPS

17 NCAC 04B .2501 STUDENTS 17 NCAC 04B .2502 ELECTROLYSIS

*History Note: Authority G.S. 105-75; 105-262;
Eff. February 1, 1976;
Repealed Eff. October 30, 1981.*

SECTION .2600 - SODA FOUNTAINS: SOFT DRINK STANDS

17 NCAC 04B .2601 APPLICABILITY OF LICENSE TO ANOTHER

*History Note: Authority G.S. 105-79; 105-262;
Eff. February 1, 1976;
Repealed Eff. July 1, 1979.*

17 NCAC 04B .2602 PRISON CAMPS

*History Note: Authority G.S. 105-65.2; 105-262;
Eff. February 1, 1976;
Transferred and Recodified to 17 NCAC 4B .4506 Eff. July 1, 1990.*

17 NCAC 04B .2603 VETERANS CLUBS

*History Note: Authority G.S. 105-65.2; 105-262;
Eff. February 1, 1976;
Amended Eff. July 1, 1979;
Transferred and Recodified to 17 NCAC 4B .4507 Eff. July 1, 1990.*

17 NCAC 04B .2604 COMMISSARY

History Note: Authority G.S. 105-65.2; 105-262;
 Eff. February 1, 1976;
 Transferred and Recodified to 17 NCAC 4B .4508 Eff. July 1, 1990.

17 NCAC 04B .2605 MUNICIPALITY

History Note: Authority G.S. 105-65.2; 105-262;
 Eff. February 1, 1976;
 Transferred and Recodified to 17 NCAC 4B .4509 Eff. July 1, 1990.

17 NCAC 04B .2606 DISPENSER OPERATOR NOT LIABLE

History Note: Authority G.S. 105-65.2; 105-262;
 Eff. February 1, 1976;
 Amended Eff. July 1, 1979;
 Repealed Eff. October 30, 1981.

SECTION .2700 - DEALERS IN PISTOLS: ETC.

**17 NCAC 04B .2701 PISTOL LICENSE COVERS METALLIC CARTRIDGE
17 NCAC 04B .2702 SEPARATE LICENSE FOR BLANK CARTRIDGE PISTOLS
17 NCAC 04B .2703 APPLICABILITY OF LICENSE TO ANOTHER**

History Note: Authority G.S. 105-80; 105-262;
 Eff. February 1, 1976;
 Repealed Eff. July 1, 1990.

SECTION .2800 - PIANOS: ORGANS: VICTROLAS: RECORDS: RADIOS: ACCESSORIES

17 NCAC 04B .2801 FREE RECORD WITH PURCHASE OF MERCHANDISE

History Note: Authority G.S. 105-82; 105-262;
 Eff. February 1, 1976;
 Amended Eff. October 30, 1981;
 Transferred and Recodified to 17 NCAC 4B .4519 Eff. July 1, 1990.

17 NCAC 04B .2802 FLASHLIGHT BATTERIES

History Note: Authority G.S. 105-82; 105-262;
 Eff. February 1, 1976;
 Transferred and Recodified to 17 NCAC 4B .4520 Eff. July 1, 1990.

17 NCAC 04B .2803 MUSICAL TAPES

History Note: Authority G.S. 105-82; 105-262;
 Eff. June 11, 1977;
 Repealed Eff. September 20, 1977.

17 NCAC 04B .2804 SHORTWAVE RADIOS

History Note: Authority G.S. 105-82; 105-262;
 Eff. June 11, 1977;

Transferred and Recodified to 17 NCAC 4B .4521 Eff. July 1, 1990.

SECTION .2900 - INSTALLMENT PAPER DEALER

17 NCAC 04B .2901 LIEN IN THIS STATE

*History Note: Authority G.S. 105-83; 105-262;
Eff. February 1, 1976;
Repealed Eff. October 30, 1981.*

17 NCAC 04B .2902 LIABILITY FOR DIRECT LOANS

A person who makes direct loans and who also buys installment paper is subject to both G.S. 105-83 and G.S. 105-88.

*History Note: Authority G.S. 105-83; 105-88; 105-262;
Eff. February 1, 1976;
Amended Eff. July 1, 2000;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018.*

17 NCAC 04B .2903 QUARTERLY RETURN

Form B-203, Installment Paper Dealer Tax Return, is used to remit the tax imposed under G.S. 105-83.

*History Note: Authority G.S. 105-83; 105-262;
Eff. February 1, 1976;
Amended Eff. July 1, 2000; October 30, 1981; June 11, 1977.*

17 NCAC 04B .2904 TOTAL FACE VALUE

The installment paper dealer tax applies to the total face value of the paper, which value is the sum of the principal shown on the face of the paper plus any accrued interest.

*History Note: Authority G.S. 105-83; 105-262;
Eff. June 11, 1977;
Amended Eff. June 1, 1979;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018.*

17 NCAC 04B .2905 NONRESIDENT ENGAGED IN BUSINESS

G.S. 105-83 does not impose a tax on the business of dealing in, buying and/or discounting installment paper which is engaged in exclusively in a foreign state. When any of the activity incident to such business occurs in North Carolina, G.S. 105-83 applies. Such activities include the promotion and solicitation of such business by employees or agents within this State, whether or not the transfer of such paper is consummated in this State.

*History Note: Authority G.S. 105-83; 105-262;
Eff. July 1, 1984;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018.*

SECTION .3000 - LAUNDRIES

17 NCAC 04B .3001 EDUCATIONAL INSTITUTIONS

17 NCAC 04B .3002 RUGS ONLY

*History Note: Authority G.S. 105-85; 105-262;
Eff. February 1, 1976;
Repealed Eff. December 1, 1997.*

17 NCAC 04B .3003 SHIRTS OR UNIFORMS

History Note: Authority G.S. 105-85; 105-262;
 Eff. February 1, 1976;
 Repealed Eff. October 30, 1981.

17 NCAC 04B .3004 INDUSTRIAL RAGS AND WIPERS

History Note: Authority G.S. 105-85; 105-262;
 Eff. February 1, 1976;
 Repealed Eff. December 1, 1997.

17 NCAC 04B .3005 HOME-SIZE MACHINES

History Note: Authority G.S. 105-85; 105-262;
 Eff. February 1, 1976;
 Repealed Eff. July 1, 1990.

17 NCAC 04B .3006 DIAPER SERVICES

History Note: Authority G.S. 105-85; 105-262;
 Eff. February 1, 1976;
 Amended Eff. January 1, 1994;
 Repealed Eff. December 1, 1997.

17 NCAC 04B .3007 APARTMENT OWNER EXEMPTION

History Note: Authority G.S. 105-85; 105-262;
 Eff. June 11, 1977;
 Repealed Eff. October 30, 1981.

SECTION .3100 - OUTDOOR ADVERTISING

17 NCAC 04B .3101 ADVERTISING BY CANDIDATE FOR PUBLIC OFFICE

17 NCAC 04B .3102 SUPPLEMENTAL APPLICATION

History Note: Authority G.S. 105-86; 105-262;
 Eff. February 1, 1976;
 Repealed Eff. December 1, 1997.

SECTION .3200 - MOTOR ADVERTISERS

17 NCAC 04B .3201 PRODUCTS OF ICE CREAM

17 NCAC 04B .3202 PRODUCTS OF OTHERS

17 NCAC 04B .3203 NO PRODUCT INVOLVED

History Note: Authority G.S. 105-87; 105-262;
 Eff. February 1, 1976;
 Repealed Eff. October 30, 1981.

SECTION .3300 - LOAN AGENCIES OR BROKERS

17 NCAC 04B .3301 REAL ESTATE LOANS: LOANING OWN FUNDS

A person who, as agent, engages in the business of negotiating real estate loans using funds belonging to his loan correspondents is subject to real estate license tax under G.S. 105-41. A person making real estate loans in his own name with his own funds and selling those loans to insurance companies and other loan investment companies is subject to loan agency license under G.S. 105-88 unless meeting the exemption under subsection (b) of that section. A person engaging in both activities is subject to both licenses.

History Note: Authority G.S. 105-88; 105-41; 105-262;
Eff. February 1, 1976;
Amended Eff. January 1, 1994;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018.

17 NCAC 04B .3302 REAL ESTATE LOANS: PERSONAL PROPERTY COLLATERAL

A person who negotiates real estate loans for others and also includes as part of the collateral mortgages on automobiles or other personal property is subject to loan agency license under G.S. 105-88 and real estate license under G.S. 105-41.

History Note: Authority G.S. 105-88; 105-41; 105-262;
Eff. February 1, 1976;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018.

SECTION .3400 - AUTOMOBILE: WHOLESALE SUPPLY DEALERS: AND SERVICE STATIONS

- 17 NCAC 04B .3401 APPLICABILITY OF LICENSE TO ANOTHER**
- 17 NCAC 04B .3402 PARKING FACILITIES**
- 17 NCAC 04B .3403 AUTO DEALER LICENSE COVERS OTHER ACTIVITY**
- 17 NCAC 04B .3404 RECAPPING TIRES ONLY**

History Note: Authority G.S. 105-89; 105-262;
Eff. February 1, 1976;
Amended Eff. January 1, 1994;
Repealed Eff. December 1, 1997.

17 NCAC 04B .3405 CITY-WIDE LICENSE

History Note: Authority G.S. 105-89; 105-262;
Eff. February 1, 1976;
Repealed Eff. October 30, 1981.

- 17 NCAC 04B .3406 NO TRANSFER FEE FOR CITY-WIDE LICENSE**
- 17 NCAC 04B .3407 FINANCE COMPANIES**
- 17 NCAC 04B .3408 SELF-SERVICE CAR WASH**

History Note: Authority G.S. 105-89; 105-102.5; 105-262;
Eff. February 1, 1976;
Amended Eff. January 1, 1994; July 1, 1990; July 1, 1979;
Repealed Eff. December 1, 1997.

- 17 NCAC 04B .3409 GROCERY STORE SALES OF AUTOMOTIVE PRODUCTS**
- 17 NCAC 04B .3410 AUTOMOBILE AUCTION**
- 17 NCAC 04B .3411 CAR BROKERS**
- 17 NCAC 04B .3412 MOBILE SERVICE AND REPAIR**

History Note: Authority G.S. 105-89; 105-262;
Eff. June 11, 1977;

Amended Eff. July 1, 1990;
Repealed Eff. December 1, 1997.

17 NCAC 04B .3413 APPLYING FULL YEAR AND HALF-YEAR LICENSE
17 NCAC 04B .3414 GARAGE SELLING TO ANOTHER GARAGE

History Note: Authority G.S. 105-89; 105-262;
Eff. April 1, 1986;
Amended Eff. July 1, 1990;
Repealed Eff. December 1, 1997.

SECTION .3500 - MOTORCYCLE DEALERS

17 NCAC 04B .3501 MOTORS INSTALLED TO FRAMES: MO-PEDS
17 NCAC 04B .3502 CHAIN STORE LICENSE

History Note: Authority G.S. 105-89.1; 105-102.5; 105-262;
Eff. February 1, 1976;
Amended Eff. October 30, 1981; June 1, 1979;
Repealed Eff. December 1, 1997.

SECTION .3600 - EMIGRANT AND EMPLOYMENT AGENTS

17 NCAC 04B .3601 LIABILITY FOR TWO LICENSES
17 NCAC 04B .3602 AGENCIES PROVIDING TEMPORARY WORKERS

History Note: Authority G.S. 105-90; 105-262;
Eff. February 1, 1976;
Repealed Eff. December 1, 1997.

SECTION .3700 - PLUMBERS: HEATING CONTRACTORS: AND ELECTRICIANS

17 NCAC 04B .3701 AIR CONDITIONING TAXABLE UNDER G.S. 105-54

History Note: Authority G.S. 105-91; 105-54; 105-262;
Eff. February 1, 1976;
Repealed Eff. January 1, 1994.

17 NCAC 04B .3702 ONE LICENSE COVERS ALL ACTIVITIES LISTED

History Note: Authority G.S. 105-91; 105-262;
Eff. February 1, 1976;
Repealed Eff. December 1, 1997.

17 NCAC 04B .3703 ONE-HALF RATE

History Note: Authority G.S. 105-91; 105-262;
Eff. February 1, 1976;
Amended Eff. June 11, 1977;
Repealed Eff. October 30, 1981.

17 NCAC 04B .3704 STRUCTURES SUPPORTING ELECTRICAL FIXTURES

History Note: Authority G.S. 105-91; 105-262;
Eff. June 11, 1977;

17 NCAC 04B .4006 FERTILIZERS: SEED: ETC.

History Note: Authority G.S. 105-98; 105-262;
Eff. February 1, 1976;
Repealed Eff. October 30, 1981.

- 17 NCAC 04B .4007 LEASED DEPARTMENTS**
- 17 NCAC 04B .4008 MEAT PACKINGHOUSES**
- 17 NCAC 04B .4009 PARTNERSHIP AND CORPORATION**
- 17 NCAC 04B .4010 REDEMPTION STORES**
- 17 NCAC 04B .4011 RESTAURANTS**
- 17 NCAC 04B .4012 UNDERTAKING**
- 17 NCAC 04B .4013 WAREHOUSE**
- 17 NCAC 04B .4014 WHOLESALE AND RETAIL SIMILAR IN CHARACTER**

History Note: Authority G.S. 105-98; 105-262;
Eff. February 1, 1976;
Amended Eff. January 1, 1994; July 1, 1984; June 11, 1977;
Repealed Eff. December 1, 1997.

SECTION .4100 - WHOLESALE DISTRIBUTORS OF MOTOR FUELS

- 17 NCAC 04B .4101 SUPPLEMENTAL FORM**
- 17 NCAC 04B .4102 ACTING AS DISTRIBUTOR AND RETAILER**

History Note: Authority G.S. 105-99; 105-262;
Eff. February 1, 1976;
Repealed Eff. December 1, 1997.

17 NCAC 04B .4103 MOTOR FUEL NOT FOR HIGHWAY PURPOSES

History Note: Authority G.S. 105-99; 105-262;
Eff. February 1, 1976;
Repealed Eff. January 1, 1994.

SECTION .4200 - JUNK DEALERS

- 17 NCAC 04B .4201 INDUSTRIAL PLANT**
- 17 NCAC 04B .4202 JUNKED CARS**
- 17 NCAC 04B .4203 AUTO DEALER**

History Note: Authority G.S. 105-102; 105-262;
Eff. February 1, 1976;
Repealed Eff. July 1, 1984.

- 17 NCAC 04B .4301 APPLICATION FOR PRIVILEGE LICENSE**
- 17 NCAC 04B .4302 PRIVILEGE LICENSE**

History Note: Authority G.S. 105-33; 105-104; 105-262;
Eff. February 1, 1976;
Amended Eff. December 1, 1997; July 1, 1984;
Repealed Eff. July 1, 2000.

- 17 NCAC 04B .4401 PENALTY PROVISIONS**
- 17 NCAC 04B .4402 RATE OF PENALTY; INTEREST**

History Note: Authority G.S. 105-109; 105-109.1; 105-262;
Eff. February 1, 1976;
Amended Eff. January 1, 1994; July 1, 1990; March 14, 1980;
Repealed Eff. July 1, 2000.

SECTION .4500 - GENERAL BUSINESS

17 NCAC 04B .4501	SMALL TWO-WHEEL VEHICLE
17 NCAC 04B .4502	BOTTLER SELLING DRINK DISPENSERS
17 NCAC 04B .4503	NOT SPECIFICALLY MENTIONED
17 NCAC 04B .4504	GOVERNMENT CAMPGROUNDS
17 NCAC 04B .4505	COLLEGE UNION
17 NCAC 04B .4506	PRISON CAMPS
17 NCAC 04B .4507	VETERANS CLUBS
17 NCAC 04B .4508	COMMISSARY
17 NCAC 04B .4509	MUNICIPALITY
17 NCAC 04B .4510	FEDERAL GOVERNMENT
17 NCAC 04B .4511	STATE GOVERNMENT
17 NCAC 04B .4512	CREDIT UNIONS
17 NCAC 04B .4513	SCHOOL LUNCHROOM
17 NCAC 04B .4514	GOVERNMENTAL ACTIVITY
17 NCAC 04B .4515	NONPROFIT PRIVATE CLUBS
17 NCAC 04B .4516	SHUFFLEBOARD, PINBALL AND BOWLING MACHINES
17 NCAC 04B .4517	SKI SLOPES: ICE SKATING AND ROLLER RINKS
17 NCAC 04B .4518	SEVERAL OPERATORS AT ONE LOCATION
17 NCAC 04B .4519	FREE RECORD WITH PURCHASE OF MERCHANDISE
17 NCAC 04B .4520	FLASHLIGHT BATTERIES

History Note: Authority G.S. 105-102.5; 105-262;
Eff. February 1, 1976;
Amended Eff. October 30, 1981; July 1, 1979; June 11, 1977;
17 NCAC 4B .4501 is Transferred and Recodified from 17 NCAC 4B .1102 Eff. July 1, 1990;
17 NCAC 4B .4502 is Transferred and Recodified from 17 NCAC 4B .1202 Eff. July 1, 1990;
17 NCAC 4B .4503 is Transferred and Recodified from 17 NCAC 4B .1203 Eff. July 1, 1990;
17 NCAC 4B .4504 is Transferred and Recodified from 17 NCAC 4B .1708 Eff. July 1, 1990;
17 NCAC 4B .4505 is Transferred and Recodified from 17 NCAC 4B .1902 Eff. July 1, 1990;
17 NCAC 4B .4506 is Transferred and Recodified from 17 NCAC 4B .2602 Eff. July 1, 1990;
17 NCAC 4B .4507 is Transferred and Recodified from 17 NCAC 4B .2603 Eff. July 1, 1990;
17 NCAC 4B .4508 is Transferred and Recodified from 17 NCAC 4B .2604 Eff. July 1, 1990;
17 NCAC 4B .4509 is Transferred and Recodified from 17 NCAC 4B .2605 Eff. July 1, 1990;
17 NCAC 4B .4510 is Transferred and Recodified from 17 NCAC 4B .2108 Eff. July 1, 1990;
17 NCAC 4B .4511 is Transferred and Recodified from 17 NCAC 4B .2110 Eff. July 1, 1990;
17 NCAC 4B .4512 is Transferred and Recodified from 17 NCAC 4B .2111 Eff. July 1, 1990.
17 NCAC 4B .4513 is Transferred and Recodified from 17 NCAC 4B .2112 Eff. July 1, 1990;
17 NCAC 4B .4514 is Transferred and Recodified from 17 NCAC 4B .2202 Eff. July 1, 1990;
17 NCAC 4B .4515 is Transferred and Recodified from 17 NCAC 4B .2203 Eff. July 1, 1990;
17 NCAC 4B .4516 is Transferred and Recodified from 17 NCAC 4B .2204 Eff. July 1, 1990;
17 NCAC 4B .4517 is Transferred and Recodified from 17 NCAC 4B .2205 Eff. July 1, 1990;
17 NCAC 4B .4518 is Transferred and Recodified from 17 NCAC 4B .2207 Eff. July 1, 1990;
17 NCAC 4B .4519 is Transferred and Recodified from 17 NCAC 4B .2801 Eff. July 1, 1990;
17 NCAC 4B .4520 is Transferred and Recodified from 17 NCAC 4B .2802 Eff. July 1, 1990;
Amended Eff. January 1, 1994; July 1, 1990;
Repealed Eff. December 1, 1997.

17 NCAC 04B .4521 SHORTWAVE RADIOS

History Note: *Authority G.S. 105-102.5; 105-262;*
Eff. June 11, 1977;
17 NCAC 4B .4521 is Transferred and Recodified from 17 NCAC 4B .2804 Eff. July 1, 1990;
Amended Eff. July 1, 1990;
Repealed Eff. December 1, 1997.

SUBCHAPTER 4C - CIGARETTE TAX

SECTION .0100 - GENERAL PROVISIONS

17 NCAC 04C .0101 DEFINITIONS

In addition to those definitions as set out in G.S. 105-113.4, the following terms and phrases as used in this Subchapter shall, unless the context requires otherwise, have the following meanings:

- (1) Article. Tobacco Products Tax Act or Tobacco Products Tax Article, Article 2A, Chapter 105 of the General Statutes of North Carolina;
- (2) Department. North Carolina Department of Revenue;
- (3) Excise Tax. The excise tax levied under G.S. 105-113.5, G.S. 105-113.6, and G.S. 105-113.35;
- (4) In this State or within this State - Within the exterior limits of the State of North Carolina, and includes all territory within such limits owned by, leased by or ceded to the United States of America;
- (5) Other Tobacco Product - A cigar or any other product that contains tobacco, other than a cigarette, and is intended for inhalation or oral use;
- (6) Revenue Agent. Revenue officer, auditor or other personnel of the North Carolina Department of Revenue authorized by the secretary to act in his behalf;
- (7) State. State of North Carolina;
- (8) Vending Machine. Dispenser or dispensing machine;
- (9) Wholesale Cigarette Dealer. Any person who sells cigarettes to others for resale by them who does not qualify as a distributor under the definition of distributor in G.S. 105-113.4.

History Note: *Authority G.S. 105-113.4; 105-262;*
Eff. February 1, 1976;
Amended Eff. January 1, 1994; June 1, 1992; October 30, 1981.

17 NCAC 04C .0102 RATE OF EXCISE STAMP TAX
17 NCAC 04C .0103 RATE OF DISCOUNT ALLOWED

History Note: *Authority G.S. 105-113.5; 105-113.21; 105-113.37;*
Eff. February 1, 1976;
Repealed Eff. October 30, 1981.

SECTION .0200 - CIGARETTE DISTRIBUTORS LICENSE

17 NCAC 04C .0201 APPLICATION OF LICENSE

(a) Before any distributor's license is issued, Application for Cigarette Distributor's License (Form B-A-1) shall be made. The application shall be signed and verified by oath or affirmation by:

- (1) the owner, if a natural person,
- (2) a member or partner, if an association or a partnership, or
- (3) an executive officer, or any other person authorized in writing by the corporation, if a corporation.

(b) The distributor shall notify the Secretary in writing of any changes in the information previously provided on the license application as such changes occur.

(c) The distributor shall also notify the Secretary in writing of the exact location and telephone number of all warehouse or storage facilities where non-tax-paid cigarettes are received or stored before such facilities are placed in use.

History Note: Authority G.S. 105-113.11; 105-113.12; 105-262;
Eff. February 1, 1976;
Amended Eff. January 1, 1994; October 30, 1981.

17 NCAC 04C .0202 OUT-OF-STATE DISTRIBUTOR
17 NCAC 04C .0203 LICENSE NOT PRORATED

History Note: Authority G.S. 105-113.13; 105-113.24; 105-113.37;
Eff. February 1, 1976;
Repealed Eff. October 30, 1981.

17 NCAC 04C .0204 EXHIBIT OF LICENSE

History Note: Authority G.S. 105-113.17; 105-262;
Eff. February 1, 1976;
Expired Eff. January 1, 2019 pursuant to G.S. 150B-21.3A.

17 NCAC 04C .0205 DISTRIBUTOR TO NOTIFY MANUFACTURER

It shall be the responsibility of each cigarette distributor to notify the cigarette manufacturers from whom non-tax-paid cigarettes are purchased or received of the cigarette distributor's license issued by the Secretary and of any subsequent changes to the license.

History Note: Authority G.S. 105-113.12; 105-113.13; 105-262;
Eff. October 30, 1981;
Amended Eff. January 1, 1994;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018.

SECTION .0300 - PURCHASE AND SALE OF DECAL STAMPS

17 NCAC 04C .0301 DECAL STAMPS
17 NCAC 04C .0302 CREDIT SALES OF STAMPS

History Note: Authority G.S. 105-113.19; 105-262;
Eff. February 1, 1976;
Amended Eff. April 1, 1986; July 1, 1984; October 30, 1981;
Repealed Eff. January 1, 1994.

SECTION .0400 - PURCHASE AND SALE OF METER IMPRINT STAMPS

17 NCAC 04C .0401 AUTHORIZATION
17 NCAC 04C .0402 SETTING
17 NCAC 04C .0403 CREDIT SALES
17 NCAC 04C .0404 INSPECTION

History Note: Authority G.S. 105-113.19; 105-113.23; 105-262;
Eff. February 1, 1976;
Amended Eff. October 30, 1981;
Repealed Eff. January 1, 1994.

17 NCAC 04C .0405 METER MACHINE MAINTENANCE

History Note: Authority G.S. 105-113.23; 105-262;

Eff. June 11, 1977;
Repealed Eff. January 1, 1994.

SECTION .0500 - AFFIXATION OF STAMPS AND IMPRINTS

17 NCAC 04C .0501 MANNER OF AFFIXING
17 NCAC 04C .0502 UNSTAMPED CIGARETTES
17 NCAC 04C .0503 RESPONSIBILITY OF PURCHASER

History Note: Authority G.S. 105-113.9; 105-113.20; 105-113.22; 105-113.27; 105-262;
Eff. February 1, 1976;
Amended Eff. October 30, 1981; June 11, 1977;
Repealed Eff. January 1, 1994.

17 NCAC 04C .0504 OUT-OF-STATE SALES: NONRESIDENT REGISTRATION

(a) Sales of non-tax-paid cigarettes by a licensed North Carolina distributor to nonresident retail or wholesale dealers must be delivered by the North Carolina distributor to the business location of the nonresident in another state to qualify as an out-of-state sale exempted from the North Carolina cigarette excise tax. A nonresident dealer may accept delivery of cigarette purchases in this State provided:

- (1) The nonresident dealer has no place of business in North Carolina;
- (2) The nonresident dealer is purchasing cigarettes for the purpose of resale outside of North Carolina;
- (3) The nonresident dealer is registered with the Documents and Payments Processing Division, Tobacco Tax Unit of this department as a nonresident retail and wholesale cigarette dealer; and
- (4) The nonresident dealer's cigarette purchases must have affixed thereto by the North Carolina distributor the taxpaid cigarette indicia of the state of the nonresident purchaser where required.

(b) Registration of the nonresident retail or wholesale cigarette dealer is not required where the North Carolina resident cigarette distributor delivers cigarette purchases of such nonresident dealer to the nonresident business location outside this state.

(c) Cigarettes sold and delivered outside this state must have affixed thereto by the North Carolina cigarette distributor selling same the taxpaid cigarette indicia of the state of the nonresident purchaser where required.

(d) The North Carolina cigarette distributor shall be held responsible for the accuracy and authenticity of the nonresident retail or wholesale dealer's registration number. Verification may be made at any time by inquiry to the Documents and Payments Processing Division, Tobacco Tax Unit of this department. It is also the distributor's responsibility to keep and retain in his records the executed certificate, Form B-A-52, for examination and audit and the distributor shall be required to identify each invoice or bill of sale made to such nonresident retail or wholesale cigarette dealer by noting thereon his registration number.

History Note: Authority G.S. 105-113.9; 105-262;
Eff. September 20, 1977;
Amended Eff. April 1, 2008; January 1, 1994; October 30, 1981.

17 NCAC 04C .0505 LIMITED TIME TO AFFIX TAXPAID INDICIA (STAMPS AND IMPRINTS)

History Note: Authority G.S. 105-113.20; 105-262;
Eff. October 1, 1991;
Repealed Eff. January 1, 1994.

SECTION .0600 - CIGARETTE MANUFACTURER

17 NCAC 04C .0601 SALES TO LICENSED DISTRIBUTORS

History Note: Authority G.S. 105-113.10; 105-113.37;
Eff. February 1, 1976;
Repealed Eff. October 30, 1981.

17 NCAC 04C .0602 INVOICE REQUIREMENT

- (a) Manufacturers are hereby required to forward the secretary copies of all invoices, or equivalent information, of shipments of cigarettes to distributors, wholesalers or retail dealers in this state on a monthly basis, or at the time of the shipment.
- (b) An invoice is also required on gratis cigarettes stamped by licensed distributors on behalf of the manufacturer.

History Note: Authority G.S. 105-113.10; 105-262;
Eff. February 1, 1976;
Amended Eff. October 30, 1981; June 11, 1977.

17 NCAC 04C .0603 TAX ON COMPLIMENTARY PACKS

History Note: Authority G.S. 105-113.5; 105-113.10; 105-262;
Eff. February 1, 1976;
Amended Eff. January 1, 1994;
Repealed Eff. July 1, 2000.

17 NCAC 04C .0604 MANUFACTURER ACTING AS DISTRIBUTOR

History Note: Authority G.S. 105-113.10; 105-262;
Eff. February 1, 1976;
Repealed Eff. January 1, 1994.

SECTION .0700 - RECEIPT OF UNSTAMPED CIGARETTES

17 NCAC 04C .0701 DISTRIBUTOR RESPONSIBLE FOR TAX

History Note: Authority G.S. 105-113.10; 105-113.5; 105-262;
Eff. February 1, 1976;
Amended Eff. January 1, 1994;
Repealed Eff. August 1, 2003.

17 NCAC 04C .0702 INSURE CIGARETTE INVENTORY

A distributor is liable for the tax upon any non-tax-paid cigarettes which are stolen or otherwise unaccounted for.

History Note: Authority G.S. 105-113.5; 105-262;
Eff. February 1, 1976;
Amended Eff. January 1, 1994.

SECTION .0800 - EXEMPTIONS

17 NCAC 04C .0801 FEDERAL GOVERNMENT

(a) Non-tax-paid cigarettes may be sold to the federal government and its instrumentalities, such as the Armed Forces Exchange Services, but sales by such services shall be limited to members of the armed forces and their dependents who hold identification cards entitling them to make purchases through armed forces exchange services.

(b) Whenever deliveries of non-tax-paid cigarettes are made by distributors to armed forces exchange services, the person making such delivery shall have in his actual possession invoices for such cigarettes which shall show date, invoice number, name and address of distributor, and the name and address of the purchaser and the quantity and brands of cigarettes being transported. If these conditions are not complied with, the non-tax-paid cigarettes shall be subject to confiscation, and the distributor taxed on such sales or deliveries made in an unauthorized manner. In the event of such deliveries of non-tax-paid cigarettes, the cigarettes shall be physically delivered by the distributor's conveyance or a duly authorized common carrier directly to the situs where the installation of the governmental agency is located. Upon such delivery the distributor shall require a duly receipted invoice or copy thereof from the governmental agent, designated to accept delivery. Distributor shall have a bona fide bill of lading, if delivery is made by common carrier.

(c) No sales of non-tax-paid cigarettes on military installations may be made through vending machines, other than those owned and operated by the federal government or instrumentalities thereof.

(d) If a person engages in the sale of cigarettes on a military reservation, regardless of the fact that he may have a contract with the federal government, whereby the federal government will receive a commission, flat fee or some other type of compensation on such sales, same does not exempt the sale of such cigarettes from the cigarette excise tax. In such instance, such sales would not be made by the federal government or an instrumentality of the federal government. Instead, on all such sales, the cigarette tax is due.

History Note: Authority G.S. 105-113.8; 105-262;
Eff. February 1, 1976;
Amended Eff. January 1, 1994; October 30, 1981;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018.

17 NCAC 04C .0802 FREE DISTRIBUTION BY MANUFACTURER

History Note: Authority G.S. 105-113.5; 105-262;
Eff. February 1, 1976;
Amended Eff. January 1, 1994; October 30, 1981;
Repealed Eff. January 1, 2005.

SECTION .0900 - REPORTS AND RECORDS REQUIRED OF DISTRIBUTORS

17 NCAC 04C .0901 MONTHLY REPORT FOR RESIDENT DISTRIBUTOR

- (a) Every licensed resident distributor shall file a report (Form B-A-5) on or before the 20th day of each month.
- (b) Non-tax-paid cigarettes shipped, delivered or sold outside the state during the month shall be reported on supplemental Form B-A-5, Schedule I.
- (c) Cigarettes returned to the manufacturer during the month shall be reported on supplemental Form B-A-5, Schedule J.

History Note: Authority G.S. 105-113.18; 105-262;
Eff. February 1, 1976;
Amended Eff. January 1, 1994.

17 NCAC 04C .0902 MONTHLY REPORT FOR NONRESIDENT DISTRIBUTOR

Every licensed nonresident distributor shall file a report (Form B-A-6) on or before the 20th day of each month.

History Note: Authority G.S. 105-113.18; 105-262;
Eff. February 1, 1976.

17 NCAC 04C .0903 RECORD REQUIREMENT

- (a) Each sale of cigarettes at wholesale, including cash and credit transactions, and regardless of whether the sale is made to another distributor, wholesale dealer, retail dealer, or is a transfer to a self-owned outlet or an agency or agent, shall be accompanied by a completed invoice indicating the person to whom the cigarettes were sold, the address of the purchaser, the date of the sale, the quantity sold, and the price charged.
- (b) If a distributor is also a retail dealer and sells cigarettes directly to consumers, an invoice or a memorandum shall be prepared showing the transfer of all cigarettes from the distributor to the retail activity.

History Note: Authority G.S. 105-113.26; 105-262;
Eff. February 1, 1976;
Amended Eff. January 1, 1994.

SECTION .1000 - REFUND

17 NCAC 04C .1001 RETURN UNUSED STAMPS: NO TRANSFER

History Note: Authority G.S. 105-113.20; 105-113.25; 105-113.37;
Eff. February 1, 1976;

Repealed Eff. October 30, 1981.

17 NCAC 04C .1002 REFUNDS ONLY TO DISTRIBUTORS

Any spoiled packages of tax-paid cigarettes in the hands of a retailer or wholesaler shall be returned to its respective distributors, as refunds of the cigarette tax thereon will only be made to the distributor.

*History Note: Authority G.S. 105-113.25; 105-262;
Eff. February 1, 1976;
Amended Eff. January 1, 1994.*

**17 NCAC 04C .1003 MUTILATED BUT IDENTIFIABLE STAMPS
17 NCAC 04C .1004 OUT-OF-STATE SHIPMENTS: NO REFUND**

*History Note: Authority G.S. 105-113.25; 105-262;
Eff. February 1, 1976;
Amended Eff. June 11, 1977;
Repealed Eff. January 1, 1994.*

SECTION 1100 – RAILROADS AND OCEAN-GOING VESSELS

17 NCAC 04C .1101 DEALERS ON TRAINS

*History Note: Authority G.S. 105-113.6; 105-262;
Eff. February 1, 1976;
Amended Eff. July 1, 2000; January 1, 1994;
Expired Eff. January 1, 2019 pursuant to G.S. 150B-21.3A.*

17 NCAC 04C .1102 OCEAN-GOING VESSELS

Non-tax-paid cigarettes may be sold for use or consumption by or on ocean-going vessels which leave the continental United States and which ply the high seas in interstate or foreign commerce in the transport of freight or passengers for hire exclusively when delivered to an officer or agent of such vessel for use by or on such vessel accordingly. Receipt for delivery of such non-tax-paid cigarettes shall be signed for by an authorized officer or agent of such vessel, and such signed receipts shall be retained by the distributor for a period of three years; also, a copy of same shall be appended to the appropriate monthly tax report of the distributor. Only North Carolina tax-paid cigarettes may be sold by such vessels while in port or within the territorial limits of this state.

*History Note: Authority G.S. 105-113.6; 105-262;
Eff. February 1, 1976;
Amended Eff. January 1, 1994;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018.*

SECTION .1200 - CIGARETTE VENDING MACHINES

17 NCAC 04C .1201 IDENTIFICATION REQUIREMENT FOR EACH MACHINE

(a) Distributors, wholesalers or retail dealers owning, leasing, furnishing or operating cigarette vending machines shall affix to each such machine in a conspicuous place an identification sticker or device, which shall show the name, address and telephone number of the operator owning and placing such machine on location. The owner of the business wherein such machine is located shall also be responsible for seeing that such vending machine is so identified.

(b) No cigarette dispensing machine shall be allowed to operate in this state that does not have affixed thereto the identification required under G.S. 105-113.17.

*History Note: Authority G.S. 105-113.17; 105-262;
Eff. February 1, 1976;*

Amended Eff. January 1, 1994;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018.

17 NCAC 04C .1202 VENDING MACHINE OPERATORS

History Note: Authority G.S. 105-65.1; 105-113.18; 105-262;
Eff. February 1, 1976;
Amended Eff. July 1, 1984;
Expired Eff. January 1, 2019 pursuant to G.S. 150B-21.3A.

17 NCAC 04C .1203 DISTRIBUTORS WITH VENDING MACHINES

History Note: Authority G.S. 105-113.18; 105-250.1; 105-113.37;
Eff. February 1, 1976;
Repealed Eff. July 1, 1984.

17 NCAC 04C .1204 DISPLAY STAMPED CIGARETTES IN MACHINES

History Note: Authority G.S. 105-113.22; 105-113.28; 105-262;
Eff. February 1, 1976;
Repealed Eff. January 1, 1994.

SECTION .1300 - OTHER TOBACCO PRODUCTS LICENSES

17 NCAC 04C .1301 LICENSE REQUIREMENTS

- (a) Wholesale dealers and retail dealers, liable for excise tax on other tobacco products under G.S. 105-113.35, must obtain a continuing Other Tobacco Products Tax License on forms prescribed by the Secretary for each "place of business" as defined under G.S. 105-113.36.
- (b) The application for license shall be signed and verified by oath or affirmation by the owner, if a natural person, and in the case of an association or partnership, by a member or partner thereof, and in the case of a corporation, by an executive officer thereof or by any person specifically authorized by the corporation to sign the application to which shall be attached the written evidence of his authority.
- (c) The licensee shall notify the Secretary in writing of any changes in the information previously provided on the license application as such changes occur.
- (d) The licensee shall be responsible for notifying the manufacturers from whom other tobacco products are purchased or received of the other tobacco products license issued by the Secretary and of any subsequent change relative to the license.
- (e) The license is not assignable, transferable, or prorated.

History Note: Authority G.S. 105-113.35; 105-113.36; 105-262;
Eff. June 1, 1992;
Amended Eff. January 1, 1994.

SECTION .1400 - MANUFACTURERS OF OTHER TOBACCO PRODUCTS

17 NCAC 04C .1401 INVOICE REQUIREMENT

When requested by the Secretary, manufacturers shall provide copies of all invoices, or equivalent information, on shipments of other tobacco products for sale in this State.

History Note: Authority G.S. 105-262;
Eff. June 1, 1992.

17 NCAC 04C .1402 SALES TO LICENSED DEALERS ONLY

- (a) No manufacturer may make shipments of other tobacco products directly to a person in this State not qualified and licensed as a wholesale or retail dealer of other tobacco products.
- (b) Any manufacturer of other tobacco products shipping such products to other wholesale or retail dealers who are licensed pursuant to G.S. 105-113.36 for payment of the other tobacco products excise tax is relieved of the requirement of paying the tax.

History Note: Authority G.S. 105-113.35; 105-113.37; 105-262;
Eff. June 1, 1992;
Amended Eff. January 1, 1994.

17 NCAC 04C .1403 MANUFACTURERS ACTING AS RETAILER

A retail dealer who manufacturers other tobacco products and sells those products to consumers in this State is liable for the tax except for those transactions in other tobacco products which meet exemption from the tax under G.S. 105-113.35.

History Note: Authority G.S. 105-113.35; 105-262;
Eff. June 1, 1992.

SECTION .1500 - LIABILITY FOR OTHER TOBACCO PRODUCTS EXCISE TAX

17 NCAC 04C .1501 PRIMARY LIABILITY

History Note: Authority G.S. 105-113.35; 105-262;
Eff. June 1, 1992;
Amended Eff. January 1, 1994;
Expired Eff. January 1, 2019 pursuant to G.S. 150B-21.3A.

SECTION .1600 - MILITARY EXEMPT SALES

17 NCAC 04C .1601 EXEMPT SALES LIMITED TO ARMED FORCES AND THEIR DEPENDENTS

Other tobacco products sold to the Federal Government and its instrumentalities, such as the Armed Forces Exchange Services, are exempt from the excise tax. However, sales of other tobacco products by such services **MUST BE LIMITED** to members of the armed forces and their dependents who hold identification cards entitling them to make purchases through armed forces exchange services.

History Note: Authority G.S. 105-113.35; 105-262;
Eff. June 1, 1992;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018.

17 NCAC 04C .1602 DELIVERIES TO ARMED FORCES EXCHANGE SERVICES

Whenever tax exempt deliveries of other tobacco products are made by dealers to armed forces exchange services, the dealer must require a duly receipted invoice or copy thereof from the governmental agent designated to accept delivery.

History Note: Authority G.S. 105-113.35; 105-262;
Eff. June 1, 1992;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018.

17 NCAC 04C .1603 SALES OF OTHER TOBACCO PRODUCTS: BY OTHERS: NOT EXEMPT

If a person engages in the sale of any other tobacco products on a military reservation, regardless of the fact that he may have a contract with the Federal Government, whereby the Federal Government will receive a commission, flat fee or some other type of compensation on such sales, same does not exempt the sale of such products from the excise tax. In such instances, such sales would not be made by the Federal Government or an instrumentality thereof. Instead, all such sales are subject to the excise tax.

History Note: Authority G.S. 105-113.35; 105-262;
Eff. June 1, 1992;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018.

SECTION .1700 - DESIGNATION OF EXEMPT SALES

17 NCAC 04C .1701 MUST SELL AS DESIGNATED

Once other tobacco products are designated as tax exempt under G.S. 105-113.35, they must be sold in tax exempt transactions.

History Note: Authority G.S. 105-113.37; 105-262;
Eff. June 1, 1992;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018.

17 NCAC 04C .1702 NO DELAYED OR DEFERRED TAX PAYMENT ALLOWED

No wholesale dealer or retail dealer or customer of a wholesaler may delay payment of the tax due on other tobacco products by failing to pay tax on a sale that is not a designated sale or by overstating the quantity of other tobacco products that will be resold in an exempt transaction.

History Note: Authority G.S. 105-113.37; 105-262;
Eff. June 1, 1992;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018.

17 NCAC 04C .1703 PRIOR WRITTEN NOTIFICATION REQUIRED FROM NC CUSTOMERS

A wholesale dealer may sell other tobacco products nontaxpaid to a customer who has tax exempt sales provided the customer has notified the wholesale dealer in writing that the customer intends to resell the items in exempt transactions. Where prior written notification is not provided, the wholesale dealer must remit applicable tax.

History Note: Authority G.S. 105-113.37; 105-262;
Eff. June 1, 1992;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018.

17 NCAC 04C .1704 INVOICING REQUIREMENTS

The wholesale dealer must separately invoice and indicate the other tobacco products designated for exempt transactions. For example, sales designated for customers with other tobacco product sales outside North Carolina must be invoiced to read, "Designated for Sale Outside North Carolina".

History Note: Authority G.S. 105-113.37; 105-262;
Eff. June 1, 1992;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018.

17 NCAC 04C .1705 REPORTING REQUIREMENTS

The wholesale dealer selling the designated other tobacco products must file a monthly report using Form B-A-101 within 20 days after the end of the month covered by the report.

History Note: Authority G.S. 105-113.37; 105-262;
Eff. June 1, 1992;
Amended Eff. January 1, 1994;

Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018.

17 NCAC 04C .1706 ORIGINAL SELLER NOT LIABLE FOR TAX

The wholesale dealer, who relies on the prior written exempt intent of its customer, is not required to pay tax on the designated sales when filing a monthly report. However, the wholesaler must pay the tax due on all other taxable sales.

*History Note: Authority G.S. 105-113.37; 105-262;
Eff. June 1, 1992;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018.*

17 NCAC 04C .1707 PENALTIES FOR IMPROPER HANDLING OF DESIGNATED PRODUCT

The tax liability plus penalties and interest will be held against the wholesaler's customer who sells other tobacco products designated exempt in a taxable transaction. Customers violating designation procedures are not entitled to the timely payment discount.

*History Note: Authority G.S. 105-113.37; 105-262;
Eff. June 1, 1992;
Amended Eff. January 1, 1994;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018.*

17 NCAC 04C .1801 MONTHLY RETURN REQUIREMENTS

A tobacco products wholesale dealer or retail dealer licensed under G.S. 105-113.36 must file a monthly return in accordance with G.S. 105-113.37. A return must be filed each month even if no tax is due for that month.

*History Note: Authority G.S. 105-113.37; 105-262;
Eff. June 1, 1992;
Amended Eff. July 1, 2000.*

17 NCAC 04C .1802 INVOICING REQUIREMENTS

- (a) Sales invoices of wholesale dealers, whether resident or nonresident, liable for the tax shall indicate payment of the excise tax on other tobacco products by the wording "North Carolina Other Tobacco Products Tax Paid".
- (b) All sales invoices of nonresident wholesale dealers shall show the point of origin and mode of transportation for all shipments of other tobacco products into this State.

*History Note: Authority G.S. 105-113.37; 105-262;
Eff. June 1, 1992.*

17 NCAC 04C .1803 RECORDS REQUIREMENTS

Every retail dealer and every wholesale dealer and their customers must keep records of inventories, purchases, and sales of other tobacco products for at least three years. These records and inventories must be maintained separately in such a manner as can be inspected and audited by the Secretary or duly authorized representative at any time without having to go through and separate or segregate all sales of the taxpayer in order to arrive at the amount of exempt sales or inventories.

*History Note: Authority G.S. 105-113.37; 105-262;
Eff. June 1, 1992.*

SECTION .1900 - OTHER TOBACCO PRODUCTS VENDING MACHINES

17 NCAC 04C .1901 IDENTIFICATION AND LOCATION REQUIRED

*History Note: Authority G.S. 105-65.1; 105-113.17; 105-262;
Eff. June 1, 1992;*

Expired Eff. January 1, 2019 pursuant to G.S. 150B-21.3A.

SUBCHAPTER 4D - SOFT DRINK TAX

SECTION .0100 - DEFINITIONS

17 NCAC 04D .0101 GENERAL DEFINITIONS
17 NCAC 04D .0102 PRODUCT DEFINITIONS

*History Note: Authority G.S. 105-113.44; 105-113.63;
 Eff. February 1, 1976;
 Repealed Eff. October 30, 1981.*

SECTION .0200 - LICENSES

17 NCAC 04D .0201 INSTATE DISTRIBUTORS
17 NCAC 04D .0202 OUT-OF-STATE DISTRIBUTORS
17 NCAC 04D .0203 RETAIL DEALERS

*History Note: Authority G.S. 105-113.50; 105-113.63;
 Eff. February 1, 1976;
 Repealed Eff. October 30, 1981.*

17 NCAC 04D .0204 GENERAL LICENSE PROVISIONS

*History Note: Authority G.S. 105-113.50; 105-262;
 Eff. February 1, 1976.
 Repealed Eff. July 1, 1999.*

SECTION .0300 - TAX RATES

17 NCAC 04D .0301 GENERAL LIABILITY
17 NCAC 04D .0302 BOTTLED (CLOSED CONTAINER) SOFT DRINK RATE

*History Note: Authority G.S. 105-113.45; 105-113.63;
 Eff. February 1, 1976;
 Repealed Eff. October 30, 1981.*

17 NCAC 04D .0303 LIQUID BASE RATE ILLUSTRATED

*History Note: Authority G.S. 105-113.45; 105-262;
 Eff. February 1, 1976;
 Amended Eff. August 1, 1998; October 1, 1991; October 30, 1981;
 Repealed Eff. July 1, 1999.*

17 NCAC 04D .0304 POWDER RATE

*History Note: Authority G.S. 105-113.45; 105-113.63;
 Eff. February 1, 1976;
 Repealed Eff. October 30, 1981.*

17 NCAC 04D .0305 PRODUCTS NOT USED IN MANUFACTURING PROCESS

History Note: Authority G.S. 105-113.45; 105-113.46; 105-113.57; 105-113.58; 105-262;
Eff. February 1, 1976;
Amended Eff. January 1, 1994; October 1, 1991;
Repealed Eff. July 1, 1999.

SECTION .0400 - TAXABLE STATUS OF VARIOUS PRODUCTS

17 NCAC 04D .0401 DOMESTIC USE VERSUS COMMERCIAL USE
17 NCAC 04D .0402 REPRESENTATIVE LIST

History Note: Authority G.S. 105-113.44; 105-113.45; 105-113.46; 105-113.47; 105-262;
Eff. February 1, 1976;
Amended Eff. January 1, 1994; October 1, 1991; October 30, 1981;
Repealed Eff. July 1, 1999.

17 NCAC 04D .0403 REPRESENTATIVE LIST OF SYRUPS AND BASES
17 NCAC 04D .0404 REPRESENTATIVE LIST OF POWDER BASES

History Note: Authority G.S. 105-113.44; 105-113.63;
Eff. February 1, 1976;
Repealed Eff. October 30, 1981.

SECTION .0500 - EXEMPTIONS FROM SOFT DRINK EXCISE TAX CONDITIONAL

17 NCAC 04D .0501 FEDERAL GOVERNMENT

History Note: Authority G.S. 105-113.46; 105-262;
Eff. February 1, 1976;
Amended Eff. October 1, 1991; October 30, 1981;
Repealed Eff. July 1, 1999.

17 NCAC 04D .0502 MILK
17 NCAC 04D .0503 FRUIT AND VEGETABLE JUICE
17 NCAC 04D .0504 COFFEE AND TEA

History Note: Authority G.S. 105-113.46; 105-113.47; 105-113.49; 105-113.63;
Eff. February 1, 1976;
Repealed Eff. October 30, 1981.

17 NCAC 04D .0505 APPLICATION FOR EXEMPTION REQUIRED
17 NCAC 04D .0506 EXEMPT SALES RECORDS

History Note: Authority G.S. 105-113.47; 105-113.51; 105-113.58; 105-262;
Eff. February 1, 1976;
Amended Eff. August 1, 1998; March 1, 1995; January 1, 1994; October 1, 1991; April 1, 1986; October 30, 1981;
Repealed Eff. July 1, 1999.

17 NCAC 04D .0507 EXEMPTION OF CONCENTRATED JUICES DETERMINED

History Note: Authority G.S. 105-113.44; 105-113.47; 105-113.63;
Eff. July 1, 1984;
Amended Eff. April 1, 1986;
Repealed Eff. October 1, 1991.

17 NCAC 04D .0508 NATURAL PRODUCTS EXEMPTION DETERMINED

History Note: Authority G.S. 105-113.46; 105-113.47; 105-262;
 Eff. October 1, 1991;
 Amended Eff. August 1, 1998; March 1, 1995; January 1, 1994;
 Repealed Eff. July 1, 1999.

17 NCAC 04D .0509 DESIGNATION OF EXEMPT SALES

History Note: Authority G.S. 105-113.51; 105-262;
 Eff. October 1, 1991;
 Amended Eff. January 1, 1994;
 Repealed Eff. March 1, 1995.

SECTION .0600 - TAXPAID INDICIA (STAMP, IMPRINT, CROWN, OTHER)

17 NCAC 04D .0601 LIABILITY

History Note: Authority G.S. 105-113.51; 105-113.63;
 Eff. February 1, 1976;
 Amended Eff. June 11, 1977;
 Repealed Eff. October 30, 1981.

- 17 NCAC 04D .0602 TAXPAID STAMPS**
- 17 NCAC 04D .0603 TAXPAID CROWNS**
- 17 NCAC 04D .0604 AFFIXING OF CROWNS AND STAMPS**
- 17 NCAC 04D .0605 TAXPAID IMPRINT STAMP**
- 17 NCAC 04D .0606 PROMPT MAIL SERVICE**

History Note: Authority G.S. 105-113.44; 105-113.51; 105-113.52; 105-113.54; 105-113.63;
 Eff. February 1, 1976;
 Amended Eff. October 30, 1981;
 Repealed Eff. October 1, 1991.

17 NCAC 04D .0607 TAXABLE TRANSACTIONS

History Note: Authority G.S. 105-113.51; 105-113.63;
 Eff. February 1, 1976;
 Amended Eff. June 11, 1977;
 Repealed Eff. October 30, 1981.

17 NCAC 04D .0608 CONTROL OF TAX EXEMPT TRANSACTIONS

History Note: Authority G.S. 105-113.45; 105-113.48; 105-113.57; 105-113.63; 105-113.66;
 Eff. February 1, 1976;
 Amended Eff. October 30, 1981; June 11, 1977;
 Repealed Eff. October 1, 1991.

17 NCAC 04D .0609 PROVISION FOR REFUND

History Note: Authority G.S. 105-113.56;
 Eff. February 1, 1976;
 Repealed Eff. October 30, 1981.

17 NCAC 04D .0610 ONLY NORTH CAROLINA TAXPAID INDICIA ALLOWED

History Note: Authority G.S. 105-113.63; 105-262;
Eff. July 1, 1984;
Amended Eff. January 1, 1994; October 1, 1991;
Repealed Eff. July 1, 1999.

**SECTION .0700 - ALTERNATE METHOD OF PAYMENT ON BOTTLED (CLOSED CONTAINER)
SOFT DRINKS**

17 NCAC 04D .0701 APPLICABLE TO BOTTLED DRINKS

17 NCAC 04D .0702 LIABILITY REQUIREMENT

History Note: Authority G.S. 105-113.51; 1-5-113.56A; 105-113.63;
Eff. February 1, 1976;
Amended Eff. June 11, 1977;
Repealed Eff. October 1, 1991.

17 NCAC 04D .0703 WHO QUALIFIES

History Note: Authority G.S. 105-113.51; 105-113.63;
Eff. February 1, 1976;
Amended Eff. June 11, 1977;
Repealed Eff. October 30, 1981.

17 NCAC 04D .0704 COMMON CARRIER SHIPMENTS

17 NCAC 04D .0705 CONTINUOUS USE OF METHOD

History Note: Authority G.S. 105-113.51; 105-113.63; 105-113.56A;
Eff. February 1, 1976;
Repealed Eff. June 11, 1977.

17 NCAC 04D .0706 REDUCED RATE UNDER ALTERNATE METHOD

17 NCAC 04D .0707 METHOD REQUIRED ON INVOICE

17 NCAC 04D .0708 REPORTING SYSTEM PROVIDED DISTRIBUTORS

History Note: Authority G.S. 105-113.56A; 105-113.63;
Eff. February 1, 1976;
Amended Eff. October 30, 1981; June 11, 1977;
Repealed Eff. October 1, 1991.

17 NCAC 04D .0709 CREDIT PROCEDURE FOR TAX EXEMPT SALES

History Note: Authority G.S. 105-113.56A; 105-113.63;
Eff. February 1, 1976;
Repealed Eff. June 11, 1977.

17 NCAC 04D .0710 NO RETAILER QUALIFIES

17 NCAC 04D .0711 BOND REQUIREMENT

History Note: Authority G.S. 105-113.56A; 105-113.63;
Eff. February 1, 1976;
Repealed Eff. October 1, 1991.

SECTION .0800 - OPTIONAL METHOD FOR PAYMENT OF SOFT DRINK EXCISE TAX

17 NCAC 04D .0801 NOTIFICATION REQUIREMENT OF METHOD ELECTED
17 NCAC 04D .0802 PROCEDURE FOR OPTIONAL METHODS
17 NCAC 04D .0803 NO DISCOUNT ALLOWED

History Note: Authority G.S. 105-113.56B; 105-113.63;
 Eff. February 1, 1976;
 Amended Eff. October 30, 1981;
 Repealed Eff. October 1, 1991.

17 NCAC 04D .0804 TAXABLE TRANSACTIONS

History Note: Authority G.S. 105-133.51; 105-113.63;
 Eff. February 1, 1976;
 Amended Eff. June 11, 1977;
 Repealed Eff. October 30, 1981.

17 NCAC 04D .0805 CONTROL OF TAX EXEMPT TRANSACTIONS
17 NCAC 04D .0806 CONTINUOUS USE OF METHOD

History Note: Authority G.S. 105-113.45; 105-113.48; 105-113.56B; 105-113.57; 105-113.63; 105-113-.66;
 Eff. February 1, 1976;
 Amended Eff. June 11, 1977;
 Repealed Eff. October 1, 1991.

17 NCAC 04D .0807 NO RETAILER QUALIFIES

History Note: Authority G.S. 105-113.56B; 105-113.63;
 Eff. February 1, 1976;
 Repealed Eff. October 30, 1981.

17 NCAC 04D .0808 BOND REQUIREMENT

History Note: Authority G.S. 105-113.56B; 105-113.63;
 Eff. February 1, 1976;
 Amended Eff. October 30, 1981;
 Repealed Eff. October 1, 1991.

SECTION .0900 - MONTHLY REPORT, INVOICE AND BOND REQUIREMENTS

17 NCAC 04D .0901 REPORT BY DISTRIBUTOR OR WHOLESALER
17 NCAC 04D .0902 REPORT BY RETAILER
17 NCAC 04D .0903 REPORT BY DEALER ON TRAINS

History Note: Authority G.S. 105-113.51; 105-113.52; 105-262;
 Eff. February 1, 1976;
 Amended Eff. August 1, 1998; March 1, 1995; October 1, 1991; October 30, 1981;
 Repealed Eff. July 1, 1999.

17 NCAC 04D .0904 REPORT BY CROWN MANUFACTURERS
17 NCAC 04D .0905 REPORT BY IMPRINT MANUFACTURERS

History Note: Authority G.S. 105-113.52; 105-113.54; 105-113.63;
 Eff. February 1, 1976;
 Repealed Eff. October 1, 1991.

17 NCAC 04D .0906 FAILURE TO FILE TIMELY REPORTS

History Note: Authority G.S. 105-113.63; 105-236;
 Eff. February 1, 1976;
 Repealed Eff. October 30, 1981.

17 NCAC 04D .0907 DISCOUNT FOR TIMELY FILING AND PAYMENT
17 NCAC 04D .0908 INVOICING REQUIREMENTS

History Note: Authority G.S. 105-113.51; 105-113.52; 105-113.58; 105-262;
 Eff. October 1, 1991;
 Amended Eff. March 1, 1995; November 1, 1991;
 Repealed Eff. July 1, 1999.

17 NCAC 04D .0909 BOND REQUIREMENTS

History Note: Authority G.S. 105-113.51; 105-113.53; 105-262;
 Eff. October 1, 1991;
 Repealed Eff. January 1, 1994.

SECTION .1000 - LIABILITY FOR THE SOFT DRINK EXCISE TAX

17 NCAC 04D .1001 LIABILITY UNDER G.S. 105-113.51(A)

History Note: Authority G.S. 105-113.51; 105-262;
 Eff. October 1, 1991;
 Amended Eff. March 1, 1995; January 1, 1994;
 Repealed Eff. July 1, 1999.

17 NCAC 04D .1002 SECONDARY LIABILITY

History Note: Authority G.S. 105-113.51; 105-262;
 Eff. October 1, 1991;
 Repealed Eff. January 1, 1994.

17 NCAC 04D .1003 LIABILITY UNDER G.S. 105-113.51(B) - SOFT DRINK CERTIFICATE OF LIABILITY

History Note: Authority G.S. 105-113.51; 105-262;
 Eff. March 1, 1995;
 Repealed Eff. July 1, 1999.

SUBCHAPTER 4E - ALCOHOLIC BEVERAGES TAX

SECTION .0100 - LICENSES

17 NCAC 04E .0101 PERMIT REQUIRED TO OBTAIN LICENSE

History Note: Authority G.S. 105-113.69; 105-113.102;
 Eff. February 1, 1976;
 Repealed Eff. October 30, 1981.

17 NCAC 04E .0102 APPLICATION FOR LICENSE

17 NCAC 04E .0103 PENALTY

History Note: Authority G.S. 105-113.70 through 105-113.79; 105-113.89; 105-262;
Eff. February 1, 1976;
Amended Eff. January 1, 1994; April 1, 1986; October 30, 1981; March 14, 1980; June 11, 1977;
Repealed Eff. July 1, 2000.

17 NCAC 04E .0104 LICENSE APPLICATION OF PARTNERSHIP

History Note: Authority G.S. 105-113.99; 105-113.102;
Eff. February 1, 1976;
Repealed Eff. October 30, 1981.

17 NCAC 04E .0105 SALESMAN FOR PROPRIETORSHIP OPERATION

History Note: Authority G.S. 105-113.74; 105-262;
Eff. February 1, 1976;
Amended Eff. July 1, 1984;
Repealed Eff. July 1, 1990.

17 NCAC 04E .0106 LICENSE NOT TRANSFERABLE

History Note: Authority G.S. 105-113.99; 105-113.100; 105-113.102;
Eff. February 1, 1976;
Repealed Eff. October 30, 1981.

17 NCAC 04E .0201 FILING OF MONTHLY REPORTS

17 NCAC 04E .0202 EXAMINER'S REPORT

17 NCAC 04E .0203 SEPARATE REPORTS FOR WINES

History Note: Authority G.S. 105-113.76; 105-113.80 through 105-113.83; 105-113.84; 105-113.89; 105-262;
Eff. February 1, 1976;
Amended Eff. January 1, 1994; April 1, 1986; July 1, 1984; March 14, 1980; September 20, 1977;
Repealed Eff. July 1, 2000.

17 NCAC 04E .0204 OUT-OF-STATE SHIPMENTS REPORTING

Records of out-of-state shipments by the resident wholesaler or importer shall be maintained which can be properly checked by the Secretary of Revenue, and bills of lading shall also be kept on such out-of-state shipments. If delivered by the wholesaler's or importer's own truck, signature, address and social security number of the person receiving beer or wine from the wholesaler or importer shall be kept for verification by the secretary. Such sales shall be reported on the monthly report form in the space provided.

History Note: Authority G.S. 105-113.81; 105-113.88; 105-262;
Eff. February 1, 1976.

17 NCAC 04E .0205 MAJOR DISASTER REPORTING

Losses from a "major disaster" as defined in G.S. 105-113.81(a) shall be verified by an agent of the Department of Revenue and Form B-C-750 must be completed "before" they can be claimed by the wholesaler or importer on his monthly report. Several small disasters cannot be accumulated and then classified as a major disaster. A major disaster shall be classified as one event only in which such loss occurs, and not an accumulation of events. Any missing beverage inventory which cannot be classified as a major disaster shall be considered as beer or wine sold and subject to the excise tax accordingly, unless otherwise provided.

History Note: Authority G.S. 105-113.81; 105-262;

Eff. February 1, 1976;
Amended Eff. April 1, 1986; October 30, 1981.

17 NCAC 04E .0206 WHOLESALER BUYING FROM WHOLESALER

Where a resident wholesaler or importer purchases beer or wine from another wholesaler or importer in this state, such beverages become taxpaid beer and wine and shall be reported separately in the space provided on the monthly report.

History Note: Authority G.S. 105-113.83; 105-262;
Eff. February 1, 1976.

17 NCAC 04E .0207 NONRESIDENT BEER SHIPMENTS
17 NCAC 04E .0208 NONRESIDENT WINE SHIPMENTS

History Note: Authority G.S. 105-113.86; 105-113.89; 105-113.102;
Eff. February 1, 1976;
Amended Eff. October 30, 1981;
Repealed Eff. April 1, 1986.

17 NCAC 04E .0209 BEER OR WINE TO EMPLOYEES AND GUESTS

History Note: Authority G.S. 105-113.81; 105-262;
Eff. February 1, 1976;
Amended Eff. July 1, 1990; April 1, 1986; July 1, 1984;
Repealed Eff. January 1, 1994.

17 NCAC 04E .0210 IDENTICAL TAX UPON DOMESTIC AND NON-DOMESTIC WINES

History Note: Authority G.S. 105-113.80; 105-262;
Eff. February 1, 1985;
Repealed Eff. January 1, 1994.

SECTION .0300 - SPOILAGE: BREAKAGE AND DESTRUCTION

17 NCAC 04E .0301 SPOILAGE OR DESTRUCTION OF NONTAXPAID BEER OR WINE

Where the spoilage, breakage or destruction of nontaxpaid beer or wine in the inventory of the resident wholesaler or importer is a lesser amount than that defined as a "major disaster" in G.S. 105-113.81(a), there shall be no deduction from the excise tax as compensation for such loss.

History Note: Authority G.S. 105-113.85; 105-262;
Eff. February 1, 1976;
Amended Eff. December 1, 2003; April 1, 1986; October 30, 1981.

17 NCAC 04E .0302 SPOILAGE OF TAXPAID BEER OR WINE

Spoilage, breakage, or other losses of any taxpaid beer or wine may not be claimed as a deduction from the excise tax due.

History Note: Authority G.S. 105-113.81; 105-262;
Eff. February 1, 1976;
Amended Eff. July 1, 2000; March 14, 1980.

17 NCAC 04E .0303 DESTRUCTION WHEN IN TRANSIT

Destruction of nontaxpaid beer or wine in transit from the brewery or winery to the resident wholesaler or importer when such beer or wine is in the hands of the common carrier; even though such common carrier may be considered as the agent of the resident wholesaler or importer, and when such beer or wine is accounted for by the common carrier by payment of such beverage loss to the resident wholesaler or importer; shall not be considered as part of the taxable inventory of the resident wholesaler or importer, and thus not subject to the beverage excise tax.

History Note: Authority G.S. 105-113.84; 105-262;
Eff. February 1, 1976.

17 NCAC 04E .0304 DESTRUCTION WHEN PROPERTY OF RESIDENT

History Note: Authority G.S. 105-113.86; 105-113.102;
Eff. February 1, 1976;
Repealed Eff. October 30, 1981.

SECTION .0400 - MILITARY BEER AND WINE

17 NCAC 04E .0401 INSIGNIA FOR MILITARY USE ONLY REQUIRED

History Note: Authority G.S. 105-113.86; 105-113.102;
Eff. February 1, 1976;
Repealed Eff. October 30, 1981.

17 NCAC 04E .0402 ACCOUNTING FOR BEER AND WINE SALES TO MILITARY

History Note: Authority G.S. 105-113.81; 105-262;
Eff. February 1, 1976;
Amended Eff. April 1, 1986; January 1, 1982;
Repealed Eff. January 1, 1994.

17 NCAC 04E .0403 SEGREGATION OF MILITARY FROM CIVILIAN

History Note: Authority G.S. 105-113.86; 105-113.102;
Eff. February 1, 1976;
Repealed Eff. January 1, 1982.

SECTION .0500 - OCEAN-GOING BEER AND WINE

17 NCAC 04E .0501 EXEMPTION FROM TAX

History Note: Authority G.S. 105-113.81; 105-262;
Eff. February 1, 1976;
Repealed Eff. January 1, 1994.

17 NCAC 04E .0502 RECEIPT FOR DELIVERY REQUIRED

Receipt for delivery of nontaxpaid beer to ocean-going vessels must be signed for by an authorized officer or agent of such vessel, and such signed receipts must be retained by the wholesaler for a period of three years.

History Note: Authority G.S. 105-113.81; 105-262;
Eff. February 1, 1976.

SECTION .0600 - BOND REQUIRED

17 NCAC 04E .0601 BOND REQUIRED OF WHOLESALER AND IMPORTER

Proper bond shall be posted by resident wholesalers and importers subject to the beer or wine excise levies. This bond may vary yearly, based upon a review by the Documents and Payments Processing Division, Alcoholic Beverage and Amusements Tax Unit of the wholesaler's or importer's tax payments during the best 3 months of the previous 12 month period, and shall not be less than five thousand dollars (\$5,000), nor more than fifty thousand dollars (\$50,000). Bond requirements are as follows:

- (1) where the combined tax due for any three months of the previous 12 months exceeds forty thousand dollars (\$40,000), the amount of the bond shall be fifty thousand dollars (\$50,000);
- (2) where the combined tax due for any three months of the previous 12 months exceeds twenty-five thousand dollars (\$25,000) but does not exceed forty thousand dollars (\$40,000), the amount of the bond shall be forty thousand dollars (\$40,000);
- (3) where the combined tax due for any three months of the previous 12 months exceeds twelve thousand five hundred dollars (\$12,500) but does not exceed twenty-five thousand dollars (\$25,000), the amount of the bond shall be twenty-five thousand dollars (\$25,000);
- (4) where the combined tax due for any three months of the previous 12 months exceeds five thousand dollars (\$5,000) but does not exceed twelve thousand five hundred dollars (\$12,500), the amount of the bond shall be twelve thousand five hundred dollars (\$12,500);
- (5) where the combined tax due for any three months of the previous 12 months does not exceed five thousand dollars (\$5,000), the amount of the bond shall be five thousand dollars (\$5,000).

History Note: Authority G.S. 105-113.86; 105-262;
 Eff. February 1, 1976;
 Amended Eff. April 1, 2008; January 1, 1994; April 1, 1986.

17 NCAC 04E .0602 NEW WHOLESALER OR IMPORTER BOND

In case of a new wholesaler subject to the excise tax, or where such operation has been conducted for less than 12 months prior to January 1, the amount of the bond is determined by the Secretary of Revenue for the remainder of the calendar year or the ensuing calendar year based upon the wholesaler's anticipated business volume as evident by inventory, but shall be no less than five thousand dollars (\$5,000).

History Note: Authority G.S. 105-113.86; 105-262;
 Eff. February 1, 1976;
 Amended Eff. January 1, 1994.

SECTION .0700 - DISTRIBUTION OF MALT AND WINE EXCISE TAX TO LOCAL GOVERNMENTS

17 NCAC 04E .0701 PARTICIPANTS IN DISTRIBUTION
17 NCAC 04E .0702 PER CAPITA BASIS

History Note: Authority G.S. 105-113.86; 105-113.102;
 Eff. February 1, 1976;
 Amended Eff. March 14, 1980;
 Repealed Eff. October 30, 1981.

17 NCAC 04E .0703 DISTRIBUTION NOTICE

History Note: Authority G.S. 105-113.82; 105-262;
 Eff. February 1, 1976;
 Amended Eff. July 1, 2000; March 14, 1980;
 Expired Eff. January 1, 2019 pursuant to G.S. 150B-21.3A.

17 NCAC 04E .0704 DEFINED AREAS

History Note: Authority G.S. 105-113.86; 105-113.102;
 Eff. February 1, 1976;
 Amended Eff. March 14, 1980; September 20, 1977;
 Repealed Eff. October 30, 1981.

17 NCAC 04E .0705 HOLD FUNDS

History Note: Authority G.S. 105-113.86; 105-113.102;
Eff. February 1, 1976;
Amended Eff. March 14, 1980;
Repealed Eff. April 1, 1986.

17 NCAC 04F .0101 **ISSUANCE OF STAMPS**
17 NCAC 04F .0102 **DENOMINATION OF STAMPS**
17 NCAC 04F .0103 **COST OF STAMPS**
17 NCAC 04F .0104 **POSTAGE PAID**

History Note: Authority G.S. 105-228.31; 105-228.32; 105-262;
Eff. February 1, 1976;
Amended Eff. January 1, 1994; July 1, 1984;
Repealed Eff. July 1, 2000.

17 NCAC 04F .0105 **CONVEYANCE TAX (EXCISE TAX ON DEEDS) REPORTS**

History Note: Authority G.S. 105-228.30; 105-262;
Eff. October 1, 1991;
Repealed Eff. July 1, 2000.