

## CHAPTER 4 - GROSS RECEIPTS AND PRIVILEGE LICENSE TAXES

### SUBCHAPTER 4A - DIVISIONAL RULES

<b>17 NCAC 04A .0101</b>	<b>LOCATION</b>
<b>17 NCAC 04A .0102</b>	<b>GENERAL PURPOSE</b>
<b>17 NCAC 04A .0103</b>	<b>ADMINISTRATIVE UNIT FUNCTION</b>
<b>17 NCAC 04A .0104</b>	<b>ASSESSMENT UNIT FUNCTION</b>
<b>17 NCAC 04A .0105</b>	<b>PRIVILEGE LICENSE UNITS FUNCTION</b>
<b>17 NCAC 04A .0106</b>	<b>CIGARETTE TAX UNIT FUNCTION</b>
<b>17 NCAC 04A .0107</b>	<b>SOFT DRINK TAX UNIT FUNCTION</b>
<b>17 NCAC 04A .0108</b>	<b>ALCOHOLIC BEVERAGES TAX UNIT FUNCTION</b>

*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Repealed Eff.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.