17 NCAC 04B .0304 FOOD AND ENTERTAINMENT

A night club making a charge for both food and entertainment, with sales tax added covering only part of this charge for food, is subject to the three percent gross receipts tax on the remainder of the charge, and a separate gross receipts report shall be filed.

History Note: Authority G.S. 105-37.1; 105-262;
Eff. February 1, 1976;
Amended Eff. January 1, 1994.