

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.*