

**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Repealed Eff.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Repealed Eff.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Repealed Eff.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**

**17 NCAC 04B .0105 CHURCHES OR CHARITABLE ORGANIZATIONS**

**17 NCAC 04B .0106 CEDED AREAS**

**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Repealed Eff.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Repealed Eff.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Repealed Eff.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Repealed Eff.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Repealed Eff.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Repealed Eff.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Repealed Eff.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**

(a) Computation. - The gross receipts taxes on amusements imposed by G.S. 105-37.1 and 105-38.1 are computed on the admission price of the amusements, less any federal tax included in the admission price. Gross receipts taxes are not deducted from the admission price to determine the tax base.

(b) Payment. - The gross receipts taxes imposed on amusements must be reported to the Secretary on Form B-205. The return and the taxes payable with the return are due by the date set in G.S. 105-37.1.

*History Note:* Authority G.S. 105-37.1; 105-38.1; 105-262;  
Eff. February 1, 1976;  
Amended Eff. July 1, 2000.

**17 NCAC 04B .0303 MEMBERSHIP ADMITTANCE FEE**

A fee charged by a person, firm or corporation engaged in a business taxed under G.S. 105-37.1 for a "membership card" entitling the holder to admission to an amusement is an admission charge subject to the three percent gross receipts tax.

*History Note:* Authority G.S. 105-37.1; 105-262;  
Eff. February 1, 1976;  
Amended Eff. June 11, 1977.

**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.*

**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**

The exemption in G.S. 105-40 for the first one thousand dollars (\$1,000) of receipts derived by a civic organization from a dance or another amusement promoted and managed by the organization applies separately to each dance or other amusement.

*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.*

**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**

A drag strip operation or a go-cart race for which an admission is charged to the spectators is subject to the gross receipts tax imposed under G.S. 105-37.1. If a person operates a drag strip or a go-cart track where spectator fees are not charged, but a fee is charged to individuals for the use of the strip or track for their own entertainment, the fees are not subject to the gross receipts tax.

*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.*

**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**

An admission charge to a fishing pier is subject to the gross receipts tax imposed under G.S. 105-37.1 if the charge is for being a spectator on the pier. An admission charge to a fishing pier is not subject to the tax if the charge is for fishing on the pier. If one charge is imposed for being a spectator and another is imposed for fishing, only the charge for being a spectator is subject to the tax.

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

**17 NCAC 04B .0311 HORSE AND DOG SHOWS**

An admission charge to a horse or dog show is subject to the gross receipts tax imposed under G.S. 105-37.1.

*History Note:* Authority G.S. 105-37.1; 105-40; 105-262;  
Eff. February 1, 1976;  
Amended Eff. July 1, 2000; January 1, 1994.

**17 NCAC 04B .0312 RATTLESNAKE MILKINGS**

A rattlesnake milking exhibition for which an admission fee is charged is subject to the gross receipts tax imposed under G.S. 105-37.1.

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

**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.

### 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.

### 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.

### 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.*

**17 NCAC 04B .0607 LAND SURVEYOR**

A land surveyor employed by a civil engineer must both survey the area and draw the description to be liable for surveyor's license under this Section, since he works as an employee of such civil engineer.

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

**17 NCAC 04B .0608 MASSEURS OR MASSEUSES**

Masseurs or masseuses are not required to obtain a privilege license as persons "practicing any professional art of healing" under G.S. 105-41.

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

**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.*

**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.*

**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.

#### **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.

#### **17 NCAC 04B .0613 PHYSICIAN: CONSULTANT ON LAB EXAM**

*History Note:* Authority G.S. 105-41; 105-262;  
Eff. February 1, 1976;  
Repealed Eff. March 14, 1980.

#### **17 NCAC 04B .0614 PSYCHOLOGIST**

A psychologist who engages in the art of healing for a fee or reward is subject to privilege license. The psychologist license is not levied on the practice of psychology, as such, but on persons engaged in the art of healing which does include psychologists if they engage in such activity.

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

#### **17 NCAC 04B .0615 SUSPENSION OF PROFESSIONAL LICENSES**

*History Note:* Authority G.S. 105-41; 105-262;  
Eff. February 1, 1976;  
Repealed Eff. August 1, 1998.

### **SECTION .0700 - PRIVATE PROTECTIVE SERVICES**

#### **17 NCAC 04B .0701 REGULATORY LICENSE REQUIRED**

#### **17 NCAC 04B .0702 COLLECTING AGENCY**

*History Note:* Authority G.S. 14-401.2; 105-42; 105-262;

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

#### **SECTION .0800 - COAL AND COKE DEALERS**

##### **17 NCAC 04B .0801      SINGLE DELIVERIES OF 100 POUNDS OR LESS**

*History Note:      Authority G.S. 105-44; 105-262;*  
*Eff. February 1, 1976;*  
*Repealed Eff. July 1, 1984.*

##### **17 NCAC 04B .0802      SOLICITING WITHOUT PROFIT**

*History Note:      Authority G.S. 105-44; 105-262;*  
*Eff. February 1, 1976;*  
*Repealed Eff. October 30, 1981.*

#### **SECTION .0900 - COLLECTING AGENCIES**

##### **17 NCAC 04B .0901      ELECTRICITY BILLS** **17 NCAC 04B .0902      MAIL COLLECTION**

*History Note:      Authority G.S. 105-45; 105-262;*  
*Eff. February 1, 1976;*  
*Amended Eff. October 30, 1981;*  
*Repealed Eff. December 1, 1997.*

#### **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.

### 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.

### 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.

## 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;*



**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 .3800 - TRADING STAMPS**

**17 NCAC 04B .3801      MERCHANT WHO GIVES AND REDEEMS STAMPS**  
**17 NCAC 04B .3802      REDEMPTION STORE LIABILITY**

*History Note:*     *Authority G.S. 105-92; 105-262;*  
                          *Eff. February 1, 1976;*  
                          *Repealed Eff. July 1, 1984.*

**SECTION .3900 - MANUFACTURERS OF ICE CREAM**

**17 NCAC 04B .3901      RETAIL LICENSE**

*History Note:*     *Authority G.S. 105-97; 105-262;*  
                          *Eff. February 1, 1976;*  
                          *Repealed Eff. October 30, 1981.*

**17 NCAC 04B .3902      ICE CREAM DEFINED FOR THIS SECTION**

*History Note:*     *Authority G.S. 105-97; 105-262;*  
                          *Eff. February 1, 1976;*  
                          *Repealed Eff. December 1, 1997.*

**17 NCAC 04B .3903      MOBILE UNITS**

*History Note:*     *Authority G.S. 105-97; 105-262;*  
                          *Eff. February 1, 1976;*  
                          *Repealed Eff. July 1, 1990.*

**SECTION .4000 - BRANCH OR CHAIN STORES**

**17 NCAC 04B .4001      ABC STORES**

*History Note:*     *Authority G.S. 105-98; 105-262;*  
                          *Eff. February 1, 1976;*  
                          *Repealed Eff. December 1, 1997.*

**17 NCAC 04B .4002      BAKERY THRIFT STORES**

*History Note:*     *Authority G.S. 105-98; 105-262;*  
                          *Eff. February 1, 1976;*

*Repealed Eff. October 30, 1981.*

**17 NCAC 04B .4003 BEACH STAND OR STORE**  
**17 NCAC 04B .4004 COAL DEALER**  
**17 NCAC 04B .4005 EXEMPTION: WHOLESALE SALE**

*History Note: Authority G.S. 105-98; 105-262;*  
*Eff. February 1, 1976;*  
*Amended Eff. January 1, 1994; October 30, 1981;*  
*Repealed Eff. December 1, 1997.*

**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.