

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.*