

**17 NCAC 05G .1005      ARCHITECTURAL OR ENGINEERING SERVICES WITH RESPECT TO  
REAL OR TANGIBLE PERSONAL PROPERTY**

(a) Architectural and engineering services with respect to real or tangible personal property shall be professional services within the meaning of this Section. The receipts from a sale of an architectural service shall be assigned to a state or states to the extent that the services are with respect to real estate improvements located, or expected to be located, in the state or states. The receipts from a sale of an engineering service shall be assigned to a state or states to the extent that the services are with respect to tangible or real property located in the state or states, including real estate improvements located in, or expected to be located in, the state or states.

(b) This Rule shall apply whether or not the customer is an individual or business customer. In any instance in which architectural or engineering services are not described in this Rule, the receipts from a sale of these services shall be assigned under Rule .1004 of this Section.

*History Note:*      *Authority G.S. 105-130.4; S.L. 2016-94;*  
*Eff. January 1, 2020 (See S.L. 2019-246, s. 3).*