

SUBCHAPTER 7B - STATE SALES AND USE TAX

SECTION .0100 - GENERAL PROVISIONS

17 NCAC 07B .0101 IMPOSITION OF AND LIABILITY FOR COLLECTING AND REMITTING TAX

History Note: Authority G.S. 105-164.4; 105-164.5; 105-164.6; 105-262;
Eff. February 1, 1976;
Amended Eff. June 1, 1992; October 1, 1991; October 1, 1990; May 1, 1990;
Repealed Eff. October 1, 1993.