

**17 NCAC 07B .0105 MEASURE OF TAX DUE**

(a) When the customer purchases more than one article at one trading period, the applicable rate of tax may be applied to each article purchased or to the total charge for all articles purchased. Those businesses having cash registers at each counter or in each department shall collect a tax equal to the tax due on the total charge for tangible personal property purchased by a customer at one trading period without leaving the place of business.

(b) The tax computation must be computed to the third decimal place. The amount of tax shall be rounded up whenever the third decimal place is greater than four.

*History Note: Authority G.S. 105-164.11; 105-262;  
Eff. February 1, 1976;  
Amended Eff. October 1, 2009; October 1, 1993; October 1, 1990.*