

17 NCAC 07B .0109 APPLICATION OF TAX TO FISH BAIT

Sales of bloodworms or crickets to users other than commercial fishermen for bait are subject to the applicable statutory state and any applicable local sales or use tax except when such products are sold in their original or unmanufactured state by the producer in his capacity as the producer. Sales of shrimp or seafood to users other than commercial fishermen for bait are subject to only the two percent local sales or use tax except when sold in their original or unmanufactured state by the producer in his capacity as the producer.

History Note: *Authority G.S. 105-164.4; 105-164.13B; 105-262; Article 39; Article 40; Article 42; Article 43; Article 44;*
Eff. February 1, 1976;
Amended Eff. April 1, 2006; October 1, 1993; October 1, 1991.