

17 NCAC 07B .0112 SALES OF HOUSEHOLD GOODS

Occasional sales of household goods on which the sales tax has been paid are exempt from the tax when sold by the owner in his capacity as owner and not in the capacity of a retail merchant. Such sales are deemed to be casual or isolated sales by persons not holding themselves out as engaged in business.

*History Note: Authority G.S. 105-164.3; 105-262;
Eff. February 1, 1976.*