

17 NCAC 07B .0115 RESEARCH SERVICES

Sales of scientific or research equipment to independent contract research organizations for use in performing research services for clients are subject to the applicable statutory state and local sales or use tax. If a contract research organization qualifies under G.S. 105-187.51B(a)(2), then research equipment that meets the requirements of that subsection are exempt from sales and use tax.

*History Note: Authority G.S. 105-164.4; 105-164.6; 105-262; 105-164.13; Article 39; Article 40; Article 42; Article 43; Article 44; Article 46;
Eff. February 1, 1976;
Amended Eff. October 1, 2009; April 1, 2006; October 1, 1993; October 1, 1991.*