

17 NCAC 07B .1202 SUPPLIES AND EQUIPMENT FOR AN ACCOMMODATION

For purposes of G.S. 105-164.13, a hotel, motel, inn, tourist camp, tourist cabin, or other accommodation provider making purchases of supplies, equipment, or fixtures including linens, bedding, bathroom supplies, cleaning supplies, and furniture are purchased for use and not resale, and the accommodation provider shall pay the sales or use tax on the supplies, equipment, or fixtures at the time of purchase, pursuant to G.S. 105-164.4.

History Note: *Authority G.S. 105-164.3; 105-164.4; 105-164.6; 105-164.13; 105-262; 105-264; 105-467; 105-468; 105-469; 105-483; 105-498; 105-507.2; 105-509.1; 105-510.1; 105-511.3; 105-537; 105-538;*
Eff. February 1, 1976;
Amended Eff. May 1, 2009; October 1, 1993; October 1, 1991;
Readopted Eff. January 1, 2024.