

17 NCAC 07B .1902 SECONDHAND TIRES

Sales to users or consumers of secondhand tires that have been recapped or retreaded are subject to sales or use tax on the full sales price without any deduction whatever on account of any trade-in credit or allowance. Sales to users or consumers of unrecapped or unretreaded secondhand tires are also subject to sales or use tax.

History Note: *Authority G.S. 105-164.4; 105-164.6; 105-262;*
 Eff. February 1, 1976;
 Amended Eff. July 1, 2000;
 Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25,
 2019.