

SECTION .2500 - FURNITURE AND STORAGE WAREHOUSEMEN

17 NCAC 07B .2501 WAREHOUSEMEN SERVICES

Receipts derived from services rendered by warehousemen in moving, storing, packing and shipping tangible personal property belonging to other persons are not subject to the tax.

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