

17 NCAC 07B .2502 MOVING AND PACKING MATERIALS

Crating, boxing, packaging and packing materials purchased by warehousemen to be used by them in moving, storing, packing or shipping tangible personal property are subject to the applicable statutory state and local sales or use tax.

History Note: *Authority G.S. 105-164.4; 105-164.6; 105-262; Article 39; Article 40; Article 42; Article 43; Article 44;*
 Eff. February 1, 1976;
 Amended Eff. April 1, 2006; October 1, 1993; October 1, 1991;
 Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019.