

17 NCAC 07B .2605 SANDBLAST SAND

Retail sales of sandblast sand to consumers, including real property contractors, retailer-contractors, or subcontractors for use in fulfilling their contracts, are subject to sales and use tax, pursuant to G.S. 105-164.4H.

History Note: *Authority G.S. 105-164.4; 105-164.4H; 105-164.6; 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.