

17 NCAC 07B .3005 REPAIR PARTS FOR USED PROPERTY

Sales of repair parts to registered merchants for use in reconditioning used property for sale to other registered merchants for resale are exempt from tax when such parts are sold pursuant to a Streamlined Sales and Use Tax Agreement Certificate of Exemption, Form E-595E.

History Note: *Authority G.S. 105-164.5; 105-262;*
 Eff. February 1, 1976;
 Amended Eff. May 1, 2009;
 Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25,
 2019.