

17 NCAC 07B .3011 USED PROPERTY SOLD FOR REPAIR CHARGES

The retail sale of taxable tangible personal property that is left with merchants for repair or storage and is sold to satisfy repair or storage charges because the owners fail to reclaim it within a stipulated period of time is 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; Article 46;*
Eff. February 1, 1976;
Amended Eff. May 1, 2009; October 1, 1993; October 1, 1991;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019.