

17 NCAC 07B .3402 MONUMENT MANUFACTURERS: TOOLS AND SUPPLIES

Sales to monument manufacturers of stencils, abrasives and cutting tools and equipment used by such manufacturers in the cutting, shaping, and polishing process and the solvents used to remove the stencils from the monuments are exempt from sales and use tax. Monument dealers who do not cut, shape, polish and otherwise process monuments are not classified as manufacturers and sales of stencils and other supplies to monument dealers for use in lettering or polishing monuments which they sell are subject to the applicable statutory state and local sales or use tax.

History Note: *Authority G.S. 105-164.4; 105-164.6; 105-164.13;105-262; Article 39; Article 40; Article 42; Article 43; Article 44; Article 46;*
Eff. February 1, 1976;
Amended Eff. August 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.