

**17 NCAC 07B .3505      MOLDS: DIES: NONMANUFACTURERS' USE**

Manufacturers making retail sales of molds, patterns or dies to nonmanufacturing users or consumers within and without this state, with right of possession and title thereto passing to such customers, are liable for collecting and remitting the applicable statutory state and local sales or use tax on such sales, when the manufacturers selling the molds, patterns or dies retain them in their possession within this state for use in manufacturing tangible personal property for sale to such customers.

*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; October 1, 1988;*  
*Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019.*