

**17 NCAC 07B .3909      DRUMS FOR PACKAGING PRODUCTS**

Sales of drums to manufacturers, producers, wholesalers, and retailers are exempt from tax under G.S. 105-164.13(23) when such drums are used for packaging, shipment, or delivery of tangible personal property which is sold at wholesale or retail and when such drums constitute a part of the sale of such tangible personal property and are delivered with it to the customer. Sales of paint to manufacturers, producers, wholesalers, and retailers for use in painting such drums are also exempt from tax.

*History Note:*      *Authority G.S. 105-164.13; 105-262;*  
                         *Eff. February 1, 1976;*  
                         *Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25,*  
                         *2019.*