

17 NCAC 07B .4104 BLUEPRINTS

Sales of photostatic copies or blueprints by a photostat or blueprint producer or others to consumers or users are subject to the applicable statutory state and local sales or use tax to be computed on the gross receipts.

History Note: *Authority G.S. 105-164.4; 105-164.6; 105-262; Article 39; Article 40; Article 42; Article 43; Article 44;*
 Eff. February 1, 1976;
 Amended Eff. September 1, 2006; October 1, 1993; October 1, 1991;
 Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019.