

17 NCAC 07B .4207 RESERVE OFFICERS' UNIFORMS

Sales of uniforms, other than sales directly to the United States Government, for use in reserve officers training programs are subject to the applicable statutory state and local sales or use tax.

History Note: *Authority G.S. 105-164.4; 105-164.6; 105-262; 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.