

17 NCAC 07B .4514 CLEANING MACHINERY REPAIRS

Sales of welding rods to commercial laundries and dry cleaning operators for use in repairing machinery used directly in the laundering or dry cleaning service are exempt from sales and use tax. Sales of oxygen and acetylene to such operators for use in repairing machinery 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; Article 46;*
Eff. February 1, 1976;
Amended Eff. August 1, 2009; October 1, 1993;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019.