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2 pursuant to G.S. 150B-1(D)(4) as follows:

3  
4 **17 NCAC 07B .5004 TAXABLE OPTICAL SUPPLIES**

5 (a) Supplies for Corrective Eyeglasses - All sales to users or Sales to consumers of eyeglass frames not for use in  
6 connection with eyeglasses ground on prescription, sunglasses not ground on prescription, solutions for cleaning  
7 eyeglasses, telescopes, binoculars, opera glasses, and similar items, by whomsoever made, eyeglass cleaning cloths or  
8 wipes, eyeglass cases, eyeglass chains or cords, and similar corrective eyeglass supplies when such sales are made  
9 separate and apart from a corrective eyeglass sale or when they are sold with corrective eyeglasses, but billed separate  
10 and apart from the corrective eyeglasses, are subject to the applicable statutory state and local sales or use tax, general  
11 State, and applicable local and transit rates of sales and use [tax.]tax, pursuant to G.S. 105-164.4. In addition, the

12 retail sale of nose pads, temples and any other repair parts for eyeglass frames are subject to the tax without regard to  
13 whether the repair parts are sold to be used on frames with prescription lens. All persons, including opticians,  
14 optometrists, and oculists, making such sales shall register as retail merchants and collect and remit the tax due thereon.

15 (b) Supplies for Corrective Contact Lenses - Sales to consumers of aseptors, salt tablets, squeeze bottles, carrying  
16 cases, patient instruction booklets, patient care kits, and similar corrective contact lens supplies when such sales are  
17 made separate and apart from a corrective contact lens sale or when they are sold with corrective contact lenses, but  
18 billed separate and apart from the corrective contact lenses, are subject to the general State, and applicable local and  
19 transit rates of sales and use [tax.]tax, pursuant to G.S. 105-164.4.

20 (c) Supplies for Non-Corrective Eyeglasses or Contact Lenses - Sales to consumers of optical supplies for non-  
21 corrective eyeglasses or contact lenses are subject to the general State, and applicable local and transit rates of sales  
22 and use [tax.]tax, pursuant to G.S. 105-164.4.

23 (d) Other Optical Items - Sales to consumers of telescopes, binoculars, opera glasses, and similar items are subject to  
24 the general State, and applicable local and transit rates of sales and use [tax.]tax, pursuant to G.S. 105-164.4.

25 (e) Local tax rates by county, including any transit tax can be found on the Department's website at [www.ncdor.gov](http://www.ncdor.gov).

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27 *History Note: Authority G.S. 105-164.4; 105-164.6; 105-164.13; 105-262; 105-264; ~~Article 39; Article 40; Article~~  
28 ~~42; Article 43; Article 44; Article 46;~~[Chapter 105, Articles 39, 40, 42, 43, and 46;] 105-467; 105-  
29 468; 105-469; 105-483; 105-498; 105-507.2; 105-509.1; 105-510.1; 105-511.3; 105-537; 105-538;  
30 Eff. February 1, 1976;  
31 Amended Eff. October 1, 2009; October 1, 1993; October 1, ~~1991~~, 1991;  
32 Readopted Eff. January 1, 2024.  
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