

G.S. 150B-21.3A Report for 17 NCAC 07, SALES AND USE TAX									
Agency - Department of Revenue									
Comment Period - October 17, 2018 through December 20, 2018									
Date Submitted to APO - Filled in by RRC staff									
Subchapter	Rule Section	Rule Citation	Rule Name	Date and Last Agency Action on the Rule	Agency Determination [150B-21.3A(c)(1)a]	Implements or Conforms to Federal Regulation [150B-21.3A(e)]	Federal Regulation Citation	Public Comment Received [150B-21.3A(c)(1)]	Agency Determination Following Public Comment [150B-21.3A(c)(1)]
SUBCHAPTER 7B - STATE SALES AND USE TAX	SECTION .0100 - GENERAL PROVISIONS	17 NCAC 07B .0104	RETURNS	Amended Eff. April 1, 2006	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .0105	MEASURE OF TAX DUE	Amended Eff. October 1, 2009	Unnecessary	No		No	Unnecessary
		17 NCAC 07B .0106	CERTIFICATES OF EXEMPTION: SALES FOR RESALE	Amended Eff. April 1, 2006	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .0108	TRADE DISCOUNTS AND CASH DISCOUNTS	Amended Eff. August 1, 2002	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .0109	APPLICATION OF TAX TO FISH BAIT	Amended Eff. April 1, 2006	Unnecessary	No		No	Unnecessary
		17 NCAC 07B .0111	STAMPS, COINS, ETC.	Amended Eff. April 1, 2006	Unnecessary	No		No	Unnecessary
		17 NCAC 07B .0112	SALES OF HOUSEHOLD GOODS	Eff. February 1, 1976	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .0113	AUCTIONEERS AND AUCTION SALES	Amended Eff. April 1, 2006	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 07B .0115	RESEARCH SERVICES	Amended Eff. October 1, 2009	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .0117	PROPERTY TRANSFERS BETWEEN DIVISIONS	Amended Eff. December 1, 1997	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .0118	CHANGE IN OWNERSHIP	Amended Eff. July 1, 2000	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 07B .0120	TRANSFeree LIABILITY	Amended Eff. January 1, 1982	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 07B .0121	BANKRUPT'S LIABILITY	Amended Eff. October 1, 1993	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .0122	COUPONS	Amended Eff. October 1, 1993	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 07B .0123	COMMERCIAL FISHERMEN – CERTIFICATE OF EXEMPTION	Amended Eff. April 1, 2006	Unnecessary	No		No	Unnecessary
		17 NCAC 07B .0801	ADJUSTMENTS AND REPLACEMENTS	Amended Eff. April 1, 2006	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .0804	FABRICATED ARTICLES	Eff. February 1, 1976	Unnecessary	No		No	Unnecessary
	SECTION .0900 – ADVERTISING AND ADVERTISING AGENCIES: PUBLIC RELATIONS FIRMS	17 NCAC 07B .0901	ADVERTISING AND ADVERTISING AGENCIES	Amended Eff. April 1, 2006	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .0902	ADVERTISING ARTISTS	Amended Eff. April 1, 2006	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .0904	PUBLIC RELATIONS FIRMS	Amended Eff. April 1, 2006	Necessary with substantive public interest	No		No	Necessary with substantive public interest
	SECTION .1000 - BARBERS: BEAUTY SHOP OPERATORS: SHOE REPAIRMEN: WATCH REPAIRMEN	17 NCAC 07B .1001	BARBER AND BEAUTICIAN SUPPLIES	Amended Eff. April 1, 2006	Necessary without substantive public interest	No		No	Necessary without substantive public interest

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	SECTION .1100 - SALES OF TOBACCO items: FARM MACHINES AND MACHINERY	17 NCAC 07B .1101	FARM MACHINES: MACHINERY: TOBACCO ITEMS	Amended Eff. June 1, 2006	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .1102	EXPERIMENTAL FARMS	Eff. February 1, 1976	Unnecessary	No		No	Unnecessary
		17 NCAC 07B .1103	TRACTORS: BACKHOES: DRAGLINES	Amended Eff. June 1, 2006	Unnecessary	No		No	Unnecessary
		17 NCAC 07B .1104	IRRIGATION EQUIPMENT	Amended Eff. June 1, 2006	Unnecessary	No		No	Unnecessary
		17 NCAC 07B .1105	ANIMAL CLIPPERS	Amended Eff. August 1, 1996	Unnecessary	No		No	Unnecessary
		17 NCAC 07B .1107	EGG CLEANING DETERGENT	Amended Eff. June 1, 2006	Unnecessary	No		No	Unnecessary
		17 NCAC 07B .1108	EGG COOLING CABINETS	Amended Eff. August 1, 1996	Unnecessary	No		No	Unnecessary
		17 NCAC 07B .1109	FEED MILLS	Amended Eff. August 1, 1996	Unnecessary	No		No	Unnecessary
		17 NCAC 07B .1110	COOLING FANS	Amended Eff. August 1, 1996	Unnecessary	No		No	Unnecessary
		17 NCAC 07B .1111	VENTILATORS	Amended Eff. June 1, 2006	Unnecessary	No		No	Unnecessary
		17 NCAC 07B .1112	SILO UNLOADERS: BARN CLEANERS	Amended Eff. August 1, 1996	Unnecessary	No		No	Unnecessary
		17 NCAC 07B .1114	SCALES	Amended Eff. August 1, 1996	Unnecessary	No		No	Unnecessary
		17 NCAC 07B .1115	SNAPBEAN GRADERS	Amended Eff. June 1, 2006	Unnecessary	No		No	Unnecessary
		17 NCAC 07B .1116	LIQUID FERTILIZER APPLICATORS	Amended Eff. June 1, 2006	Unnecessary	No		No	Unnecessary
		17 NCAC 07B .1117	MECHANICAL POST HOLE DIGGERS	Amended Eff. June 1, 2006	Unnecessary	No		No	Unnecessary
		17 NCAC 07B .1118	SICKLE GRINDERS	Amended Eff. June 1, 2006	Unnecessary	No		No	Unnecessary
		17 NCAC 07B .1119	TOBACCO TYING MACHINES	Amended Eff. June 1, 2006	Unnecessary	No		No	Unnecessary
		17 NCAC 07B .1120	COTTON BAGS AND SHEETS	Amended Eff. June 1, 2006	Unnecessary	No		No	Unnecessary
		17 NCAC 07B .1122	RIGHT-OF-WAY EQUIPMENT	Amended Eff. June 1, 2006	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 07B .1123	CERTAIN SALES TO COMMERCIAL ANIMAL FARMERS	Amended Eff. June 1, 2006	Necessary with substantive public interest	No		No	Necessary with substantive public interest
	SECTION .1200 – HOTELS: MOTELS: TOURIST CAMPS AND TOURIST CABINS	17 NCAC 07B .1202	SUPPLIES AND EQUIPMENT	Amended Eff. May 1, 2009	Necessary with substantive public interest	No		No	Necessary with substantive public interest
	SECTION .1300 - SALES IN INTERSTATE COMMERCE	17 NCAC 07B .1301	OUT-OF-STATE DELIVERIES	Amended Eff. July 1, 1999	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .1302	IN-STATE DELIVERIES	Amended Eff. April 1, 2006	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .1303	DELIVERIES TO DONEES	Amended Eff. April 1, 2006	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .1304	MACHINERY ENTERING STATE	Eff. February 1, 1976	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 07B .1305	FOREIGN COMMERCE: PURCHASES FOR EXPORT	Eff. October 1, 1993	Necessary with substantive public interest	No		No	Necessary with substantive public interest

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	SECTION .1400 – SALES OF MEDICINES: DRUGS AND MEDICAL SUPPLIES	17 NCAC 07B .1404	MEDICAL SUPPLIES AND EQUIPMENT	Amended Eff. July 1, 2000	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .1406	BLOOD PRODUCTS: BODY TISSUE	Amended Eff. July 1, 1989	Unnecessary	No		No	Unnecessary
	SECTION .1500 - FINANCE COMPANIES: FINANCE CHARGES AND CARRYING CHARGES	17 NCAC 07B .1501	FINANCE COMPANIES	Amended Eff. June 1, 1992	Necessary without substantive public interest	No		No	Necessary without substantive public interest
	SECTION .1600 – SALES TO OR BY HOSPITALS: EDUCATIONAL: CHARITABLE OR RELIGIOUS INSTITUTIONS: ETC.: AND REFUNDS THEREON	17 NCAC 07B .1601	SALES TO OR BY NONPROFIT ENTITIES	Amended Eff. April 1, 2006	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .1602	REFUNDS TO NONPROFIT ENTITIES	Amended Eff. April 1, 2006	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .1603	PARENTS AND TEACHERS ASSOCIATIONS	Amended Eff. August 1, 2009	Unnecessary	No		No	Unnecessary
		17 NCAC 07B .1604	CONTRACTOR'S TOOLS	Eff. February 1, 1976	Unnecessary	No		No	Unnecessary
		17 NCAC 07B .1605	CLUBS: ASSOCIATIONS: ETC.	Amended Eff. January 1, 1982	Necessary with substantive public interest	No		No	Necessary with substantive public interest
	SECTION .1700 - SALES TO OR BY THE STATE: COUNTIES: CITIES: AND OTHER POLITICAL SUBDIVISIONS	17 NCAC 07B .1701	GOVERNMENTAL SALES AND PURCHASES	Amended Eff. October 1, 2009	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		7 NCAC 07B .1702	REFUNDS TO COUNTIES, CITIES, AND OTHER GOVERNMENTAL ENTITIES	Amended Eff. July 1, 2000	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .1704	GOVERNMENTAL ENTITIES NOT ELIGIBLE FOR REFUNDS	Amended Eff. April 1, 1999	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .1705	HOUSING AUTHORITIES	Amended Eff. May 1, 2009	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .1801	SALES TO AND BY HOSPITALS AND SIMILAR INSTITUTIONS	Amended Eff. July 1, 2000	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .1802	REFUNDS TO HOSPITALS AND SIMILAR MEDICAL FACILITIES	Amended Eff. July 1, 2000	Unnecessary	No		No	Unnecessary
		17 NCAC 07B .1804	OXYGEN	Amended Eff. May 1, 2009	Unnecessary	No		No	Unnecessary
		17 NCAC 07B .1805	HOSPITAL SUPPLIES	Amended Eff. May 1, 2009	Unnecessary	No		No	Unnecessary

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	SECTION .1900 - TIRE RECAPPERS AND RETREADERS: TIRE AND TUBE REPAIRS	17 NCAC 07B .1902	SECONDHAND TIRES	Amended Eff. July 1, 2000	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 07B .1905	SALES TO TIRE RECAPPERS	Amended Eff. October 1, 2009	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .1907	SCRAP TIRE DISPOSAL TAX	Amended Eff. October 1, 1993	Necessary with substantive public interest	No		No	Necessary with substantive public interest
	SECTION .2000 - SALES AND GIFTS BY EMPLOYERS TO EMPLOYEES OR OTHER USERS	17 NCAC 07B .2001	SALES TO EMPLOYEES	Amended Eff. April 1, 2006	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .2002	GIFTS TO EMPLOYEES	Amended Eff. April 1, 2006	Necessary with substantive public interest	No		No	Necessary with substantive public interest
	SECTION .2100 – ELECTRICITY: PIPED NATURAL GAS: BOTTLED GAS: COAL: COKE: FUEL OIL: OXYGEN: ACETYLENE: HYDROGEN: LIQUEFIED PETROLEUM GAS AND OTHER COMBUSTIBLES	17 NCAC 07B .2101	ELECTRICITY AND OTHER FUEL	Amended Eff. October 1, 2009	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .2102	SAWDUST USED AS FUEL	Amended Eff. August 1, 2009	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .2103	PROPANE SOLD TO SCHOOLS	Amended Eff. May 1, 2009	Unnecessary	No		No	Unnecessary
		17 NCAC 07B .2104	LP GAS SOLD TO FARMERS	Amended Eff. August 1, 2009	Unnecessary	No		No	Unnecessary
		17 NCAC 07B .2105	AVIATION FUEL	Amended Eff. May 1, 2009	Necessary with substantive public interest	No		No	Necessary with substantive public interest
	SECTION .2200 - FOOD AND FOOD PRODUCTS FOR HUMAN CONSUMPTION	17 NCAC 07B .2201	FOOD AND FOOD PRODUCTS	Amended Eff. May 1, 2009	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .2202	DISPOSABLE LUNCHROOM SUPPLIES	Amended Eff. May 1, 2009	Unnecessary	No		No	Unnecessary
		17 NCAC 07B .2204	MEALS ON TRAINS: PLANES: ETC	Amended Eff. May 1, 2009	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .2205	CATERERS	Amended Eff. May 1, 2009	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .2207	FOOD SERVICE SUPPLIES	Amended Eff. May 1, 2009	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 07B .2209	SCHOOL STORES' SALES	Amended Eff. October 1, 1993	Necessary with substantive public interest	No		No	Necessary with substantive public interest

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		17 NCAC 07B .2210	MEALS AT SUMMER CAMPS	Amended Eff. October 1, 1993	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .2212	SEAFOODS	Amended Eff. August 1, 2009	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .2213	SERVICE CHARGE	Amended Eff. July 1, 2000	Necessary with substantive public interest	No		No	Necessary with substantive public interest
	SECTION .2300 - SALES TO OUT-OF-STATE MERCHANTS FOR RESALE	17 NCAC 07B .2301	IN GENERAL	Amended Eff. May 1, 2009	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .2302	INTERSTATE SALE	Amended Eff. April 1, 2006	Unnecessary	No		No	Unnecessary
		17 NCAC 07B .2401	SALES OF MEDICAL SUPPLIES AND EQUIPMENT TO VETERINARIANS	Amended Eff. July 1, 2000	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .2402	SALES BY VETERINARIANS	Amended Eff. May 1, 2009	Necessary without substantive public interest	No		No	Necessary without substantive public interest
	SECTION .2500 - FURNITURE AND STORAGE WAREHOUSEMEN	17 NCAC 07B .2501	WAREHOUSEMEN SERVICES	Eff. February 1, 1976	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 07B .2502	MOVING AND PACKING MATERIALS	Amended Eff. April 1, 2006	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 07B .2503	SECONDHAND FURNITURE	Amended Eff. April 1, 2006	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 07B .2504	SALES TO SATISFY LIENS	Eff. February 1, 1976	Necessary without substantive public interest	No		No	Necessary without substantive public interest
	SECTION .2600 - LIABILITY OF CONTRACTORS: USE TAX ON EQUIPMENT BROUGHT INTO STATE: BUILDING MATERIALS	17 NCAC 07B .2603	WEIGH HOPPERS SOLD TO CONTRACTORS	Amended Eff. May 1, 2009	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .2604	SAND: STONE SOLD TO CONTRACTORS	Amended Eff. May 1, 2009	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .2605	SANDBLAST SAND SOLD TO CONTRACTORS	Amended Eff. May 1, 2009	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .2606	PRE-FABRICATED BUILDINGS: CONTRACTORS	Amended Eff. October 1, 2009	Unnecessary	No		No	Unnecessary
		17 NCAC 07B .2607	SUBCONTRACTORS	Amended Eff. August 1, 2009	Unnecessary	No		No	Unnecessary
		17 NCAC 07B .2609	PLUMBING: HEATING CONTRACTORS: SALES	Eff. February 1, 1976	Unnecessary	No		No	Unnecessary
		17 NCAC 07B .2611	BUILDING MATERIALS	Amended Eff. August 1, 2002	Unnecessary	No		No	Unnecessary
		17 NCAC 07B .2612	LUMBER SOLD TO COMMERCIAL FISHERMEN	Eff. February 1, 1976	Unnecessary	No		No	Unnecessary

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	SECTION .2700 - DENTISTS: DENTAL LABORATORIES AND DENTAL SUPPLY HOUSES	17 NCAC 07B .2701	SALES TO DENTISTS AND ORTHODONTISTS	Amended Eff. October 1, 1993	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .2702	SALES TO DENTAL LABORATORIES	Amended Eff. October 1, 1993	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .2703	DENTAL SUPPLY HOUSES	Eff. February 1, 1976	Unnecessary	No		No	Unnecessary
	SECTION .2800 – FLORIST: NURSERYMEN: GREENHOUSE OPERATORS AND FARMERS	17 NCAC 07B .2801	FLORISTS: NURSERYMEN: GREENHOUSE OPERATORS AND FARMERS	Amended Eff. June 1, 2006	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .2802	FLORISTS' DELIVERY ASSOCIATIONS	Amended Eff. June 1, 2006	Necessary with substantive public interest	No		No	Necessary with substantive public interest
	SECTION .2900 – VENDING MACHINES	17 NCAC 07B .2901	SALES THROUGH VENDING MACHINES	Amended Eff. April 1, 2006	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .2902	SALES OF VENDING MACHINES	Amended Eff. April 1, 2006	Unnecessary	No		No	Unnecessary
		17 NCAC 07B .3001	TRADE-INS	Amended Eff. July 1, 2000	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 07B .3002	REPOSSESSIONS	Amended Eff. May 1, 2009	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 07B .3003	RETURNED MERCHANDISE	Eff. February 1, 1976	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 07B .3004	SECONDHAND PROPERTY	Amended Eff. July 1, 2000	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .3005	REPAIR PARTS FOR USED PROPERTY	Amended Eff. May 1, 2009	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 07B .3009	TRANSFER OF REPOSSESSED ITEMS TO NEW BUSINESS	Amended Eff. July 1, 2000	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .3011	USED PROPERTY SOLD FOR REPAIR CHARGES	Amended Eff. May 1, 2009	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 07B .3012	TRADE: GRAIN FOR FLOUR	Amended Eff. May 1, 2009	Unnecessary	No		No	Unnecessary
		17 NCAC 07B .3013	USED PARTS FROM JUNKED PROPERTY	Amended Eff. July 1, 2000	Necessary without substantive public interest	No		No	Necessary without substantive public interest
	SECTION .3100 - RADIO AND TELEVISION STATIONS: MOTION PICTURE THEATRES	17 NCAC 07B .3101	RADIO AND TELEVISION: ETC. RECEIPTS	Amended Eff. May 1, 2009	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .3102	BROADCASTING EQUIPMENT	Amended Eff. October 1, 2009	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 07B .3103	RENTAL OF FILMS: RECORDINGS	Amended Eff. May 1, 2009	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 07B .3104	BROADCASTING ACCESSORIES	Amended Eff. August 1, 1998	Unnecessary	No		No	Unnecessary

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		17 NCAC 07B .3105	SALES OF DEVELOPED FILM TO TELEVISION STATIONS	Amended Eff. August 1, 2009	Unnecessary	No		No	Unnecessary
		17 NCAC 07B .3106	CABLE SERVICE PROVIDERS	Amended Eff. August 1, 2009	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .3107	MOTION PICTURE PRODUCTION FIRMS	Amended Eff. October 1, 2009	Necessary with substantive public interest	No		No	Necessary with substantive public interest
	SECTION .3200 - TELECOMMUNICATIONS AND TELEGRAPH COMPANIES	17 NCAC 07B .3201	TELECOMMUNICATIONS AND TELEGRAPH COMPANIES	Amended Eff. August 1, 2002	Unnecessary	No		No	Unnecessary
		17 NCAC 07B .3202	TELEPHONE COMPANY PROPERTY SUBJECT TO GENERAL RATE	Amended Eff. August 1, 2002	Unnecessary	No		No	Unnecessary
		17 NCAC 07B .3204	CELLULAR TELECOMMUNICATIONS COMPANIES	Amended Eff. August 1, 2002	Unnecessary	No		No	Unnecessary
	SECTION .3300 - ORTHOPEDIC APPLIANCES	17 NCAC 07B .3301	EXEMPT PROSTHETIC DEVICES	Amended Eff. October 1, 2009	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .3302	EXEMPT DURABLE MEDICAL EQUIPMENT	Amended Eff. October 1, 2009	Necessary with substantive public interest	No		No	Necessary with substantive public interest
	SECTION .3400 - MEMORIAL STONE AND MONUMENT DEALERS AND MONUMENT MANUFACTURERS	17 NCAC 07B .3402	MONUMENT MANUFACTURERS: TOOLS AND SUPPLIES	Amended Eff. August 1, 2009	Necessary without substantive public interest	No		No	Necessary without substantive public interest
	SECTION .3500 - MACHINISTS: FOUNDRYMEN: AND PATTERN MAKERS	17 NCAC 07B .3501	MACHINISTS: FOUNDRYMEN: PATTERN MAKERS	Amended Eff. August 1, 2009	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 07B .3503	MOLDS: DIES: FOR RESALE	Amended Eff. May 1, 2009	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 07B .3504	MOLDS: DIES: RETAINED BY SELLER	Amended Eff. August 1, 2009	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 07B .3505	MOLDS: DIES: NONMANUFACTURERS' USE	Amended Eff. May 1, 2009	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 07B .3506	MOLDS: DIES: RECORD KEEPING	Amended Eff. August 1, 2009	Unnecessary	No		No	Unnecessary
	SECTION .3700 - LUBRICANTS: OILS AND GREASES	17 NCAC 07B .3702	SALES OF LUBRICANTS	Amended Eff. August 1, 2009	Unnecessary	No		No	Unnecessary
	SECTION .3800 - PREMIUMS: GIFTS AND TRADING STAMPS	17 NCAC 07B .3801	PREMIUMS AND GIFTS	Amended Eff. August 1, 2009	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .3802	SALES OF TRADING STAMPS	Amended Eff. May 1, 2009	Unnecessary	No		No	Unnecessary
		17 NCAC 07B .3803	REDEMPTION OF TRADING STAMPS	Amended Eff. August 1, 2009	Unnecessary	No		No	Unnecessary

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		17 NCAC 07B .3804	GIFT CERTIFICATES	Amended Eff. May 1, 2009	Necessary with substantive public interest	No		No	Necessary with substantive public interest
	SECTION .3900 - CONTAINERS: WRAPPING: PACKING AND SHIPPING MATERIALS	17 NCAC 07B .3901	CONTAINERS: WRAPPING: PACKING AND SHIPPING MATERIALS	Amended Eff. August 1, 1998	Unnecessary	No		No	Unnecessary
		17 NCAC 07B .3902	HOGSHEADS: CARDBOARD CONTAINERS: ETC	Amended Eff. September 1, 2006	Unnecessary	No		No	Unnecessary
		17 NCAC 07B .3903	PACKAGING MATERIALS: WAREHOUSEMEN AND MOVERS	Amended Eff. September 1, 2006	Unnecessary	No		No	Unnecessary
		17 NCAC 07B .3904	MARKING MACHINES	Amended Eff. September 1, 2006	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 07B .3905	ICE HANDLING SUPPLIES	Amended Eff. September 1, 2006	Unnecessary	No		No	Unnecessary
		17 NCAC 07B .3906	EGG CARTONS	Eff. February 1, 1976	Unnecessary	No		No	Unnecessary
		17 NCAC 07B .3907	REUSABLE CONTAINERS	Amended Eff. August 1, 2002	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .3909	DRUMS FOR PACKAGING PRODUCTS	Eff. February 1, 1976	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 07B .3910	RETURNABLE CONTAINERS	Amended Eff. August 1, 1998	Necessary with substantive public interest	No		No	Necessary with substantive public interest
	SECTION .4000 - FERTILIZER: SEEDS: FEED AND INSECTICIDES	17 NCAC 07B .4002	FERTILIZER AND SEEDS	Amended Eff. August 1, 2009	Unnecessary	No		No	Unnecessary
		17 NCAC 07B .4003	FEED, REMEDIES, VACCINES, MEDICATIONS, AND LITTER MATERIAL FOR ANIMALS	Amended Eff. August 1, 2003	Unnecessary	No		No	Unnecessary
		17 NCAC 07B .4004	INSECTICIDES AND SIMILAR PRODUCTS	Amended Eff. August 1, 2003	Unnecessary	No		No	Unnecessary
		17 NCAC 07B .4006	HOUSEHOLD INSECTICIDES: ETC.	Amended Eff. June 1, 2006	Unnecessary	No		No	Unnecessary
		17 NCAC 07B .4007	PROCESSED MANURE	Amended Eff. August 1, 2003	Unnecessary	No		No	Unnecessary
		17 NCAC 07B .4008	BREAD USED FOR FEED	Amended Eff. August 1, 1996	Unnecessary	No		No	Unnecessary
		17 NCAC 07B .4009	RIDING STABLES	Amended Eff. August 1, 1998	Unnecessary	No		No	Unnecessary
	SECTION .4100 - ARTISTS: ART DEALERS: PHOTOGRAPHERS: ETC.	17 NCAC 07B .4101	OBJECTS OF ART	Amended Eff. September 1, 2006	Unnecessary	No		No	Unnecessary
		17 NCAC 07B .4102	SALES OF PHOTOGRAPHS	Amended Eff. September 1, 2006	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .4104	BLUEPRINTS	Amended Eff. September 1, 2006	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 07B .4105	PHOTO SUPPLIES AND MATERIALS	Amended Eff. September 1, 2006	Necessary with substantive public interest	No		No	Necessary with substantive public interest

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		17 NCAC 07B .4106	PHOTOENGRAVINGS: ELECTROTYPES: ETC.	Amended Eff. September 1, 2006	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .4107	SALES OF MOVIE FILM	Amended Eff. September 1, 2006	Unnecessary	No		No	Unnecessary
		17 NCAC 07B .4108	NEGATIVE DEVELOPING	Amended Eff. January 1, 1982	Unnecessary	No		No	Unnecessary
		17 NCAC 07B .4109	BLUEPRINTS SOLD TO ARCHITECTS	Amended Eff. September 1, 2006	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .4110	BLUEPRINTS SOLD BY ARCHITECTS	Eff. February 1, 1976	Necessary without substantive public interest	No		No	Necessary without substantive public interest
	SECTION .4200 - SALES TO THE UNITED STATES GOVERNMENT OR AGENCIES THEREOF	17 NCAC 07B .4201	IN GENERAL	Amended Eff. August 1, 1988	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .4202	EXEMPT SALES TO THE UNITED STATES GOVERNMENT	Amended Eff. September 1, 2006	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .4203	CONTRACTORS FOR THE FEDERAL GOVERNMENT	Amended Eff. September 1, 2006	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .4204	GOVERNMENT AGRICULTURAL OFFICES	Eff. February 1, 1976	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .4205	FEDERAL CREDIT UNIONS AND THE FARM CREDIT SYSTEM	Amended Eff. September 1, 2006	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .4206	FED SAVINGS/LOAN ASSOC, NATL BANKS/ST BANKS/ST CHARTERED CREDIT UNIONS	Amended Eff. September 1, 2006	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .4207	RESERVE OFFICERS' UNIFORMS	Amended Eff. September 1, 2006	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 07B .4208	POSTAL EMPLOYEES' ASSOCIATIONS	Amended Eff. July 5, 1980	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 07B .4209	BUSINESSES IN FEDERAL AREAS	Eff. February 1, 1976	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 07B .4210	CHEROKEE INDIAN RESERVATION	Amended Eff. January 1, 1982	Necessary with substantive public interest	No		No	Necessary with substantive public interest
	SECTION .4300 – REFUNDS TO INTERSTATE CARRIERS	17 NCAC 07B .4301	REFUNDS TO INTERSTATE CARRIERS	Amended Eff. September 1, 2006	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .4302	REFUNDS TO RAILROAD COMPANIES	Amended Eff. October 1, 1993	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .4303	APPLICATION	Amended Eff. September 1, 2006	Necessary without substantive public interest	No		No	Necessary without substantive public interest
	SECTION .4400 - LEASE OR RENTAL	17 NCAC 07B .4401	LEASE RECEIPTS	Eff. February 1, 1976	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .4402	ROYALTIES	Amended Eff. May 1, 2009	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 07B .4403	MAINTENANCE OF LEASED PROPERTY	Amended Eff. May 1, 2009	Necessary with substantive public interest	No		No	Necessary with substantive public interest

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		17 NCAC 07B .4404	EQUIPMENT FURNISHED WITH OPERATOR	Eff. February 1, 1976	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .4405	LEASE WITH OPTION TO PURCHASE	Eff. February 1, 1976	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 07B .4406	INSURANCE ON LEASED PROPERTY	Amended Eff. May 1, 2009	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .4408	LEASES: OUT OF STATE NEGOTIATIONS	Amended Eff. August 1, 1996	Unnecessary	No		No	Unnecessary
		17 NCAC 07B .4410	ASSIGNMENT OF LEASE	Amended Eff. October 1, 1993	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 07B .4411	EXTENSION OF LEASES	Eff. February 1, 1976	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .4412	SALE OF LEASED PROPERTY	Eff. February 1, 1976	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 07B .4413	CONDITIONAL SALES CONTRACT	Amended Eff. August 1, 2009	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .4414	GOLF DRIVING RANGE FEES	Amended Eff. May 1, 2009	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 07B .4415	SKATING RINK FEES	Amended Eff. May 1, 2009	Necessary with substantive public interest	No		No	Necessary with substantive public interest
	SECTION .4500 - LAUNDRIES: DRY CLEANING PLANTS: LAUNDERETTES: LINEN RENTALS: AND SOLICITORS FOR SUCH BUSINESSES	17 NCAC 07B .4503	EQUIPMENT AND SUPPLIES FOR LAUNDRIES: ETC.	Amended Eff. August 1, 2009	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .4504	LAUNDRY SUPPLIES	Amended Eff. October 1, 1993	Unnecessary	No		No	Unnecessary
		17 NCAC 07B .4508	LAUNDRY BUSINESS: INTERSTATE	Amended Eff. August 1, 2009	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 07B .4509	UNIFORM RENTALS	Amended Eff. May 1, 2009	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 07B .4510	INDEPENDENT CLEANING SOLICITORS	Amended Eff. August 1, 2009	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .4511	DYEING OF GARMENTS	Amended Eff. May 1, 2009	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 07B .4513	INDUCEMENTS TO CLEANING SERVICES	Eff. February 1, 1976	Unnecessary	No		No	Unnecessary
		17 NCAC 07B .4514	CLEANING MACHINERY REPAIRS	Amended Eff. August 1, 2009	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 07B .4602	BOATS, BOAT TRAILERS, AND ACCESSORIES	Amended Eff. August 1, 2002	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 07B .4609	FIRE TRUCKS AND EQUIPMENT	Amended Eff. September 1, 2006	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .4611	PARTS FROM JUNKED MOTOR VEHICLES	Amended Eff. October 1, 1993	Necessary without substantive public interest	No		No	Necessary without substantive public interest

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		17 NCAC 07B .4614	PICKUP CAMPERS: TRAILERS	Amended Eff. September 1, 2006	Necessary with substantive public interest	No		No	Necessary with substantive public interest
	SECTION .4700 - PRINTERS AND NEWSPAPER OR MAGAZINE PUBLISHERS	17 NCAC 07B .4701	COMMERCIAL PRINTERS AND PUBLISHERS	Amended Eff. October 1, 2009	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .4707	PRINTING CHEMICALS	Amended Eff. April 1, 2006	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .4708	POSTAGE CHARGES BY PRINTERS	Amended Eff. April 1, 2006	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .4709	BOOKBINDING SUPPLIES: PRINTERS	Eff. February 1, 1976	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 07B .4713	TYPEWRITERS SOLD TO PRINTERS	Amended Eff. April 1, 2006	Unnecessary	No		No	Unnecessary
		17 NCAC 07B .4715	NEWSPAPER PUBLISHERS: MACHINERY	Amended Eff. April 1, 2006	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 07B .4716	TYPESETTING	Amended Eff. April 1, 2006	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .4718	REPRODUCTION PROOFS	Eff. February 1, 1976	Necessary without substantive public interest	No		No	Necessary without substantive public interest
	SECTION .4800 - BASIS OF REPORTING	17 NCAC 07B .4801	VENDOR'S RECORDS	Amended Eff. October 1, 1993	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .4802	ACCRUAL BASIS	Eff. February 1, 1976	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .4803	CASH BASIS	Eff. February 1, 1976	Necessary with substantive public interest	No		No	Necessary with substantive public interest
	SECTION .5000 - EYEGLASSES AND OTHER OPHTHALMIC AIDS AND SUPPLIES: OCULISTS: OPTOMETRISTS AND OPTICIANS	17 NCAC 07B .5001	PRESCRIPTION EYEGLASSES	Eff. February 1, 1976	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .5002	EYEGLASS FRAMES	Eff. February 1, 1976	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 07B .5003	OPHTHALMIC INSTRUMENTS	Amended Eff. May 1, 2009	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 07B .5004	TAXABLE OPTICAL SUPPLIES	Amended Eff. October 1, 2009	Necessary with substantive public interest	No		No	Necessary with substantive public interest
	SECTION .5100 - LEASED DEPARTMENTS AND TRANSIENT SELLERS	17 NCAC 07B .5101	LEASED DEPARTMENTS	Eff. February 1, 1976	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 07B .5102	TRANSIENT SELLERS	Amended Eff. October 1, 1993	Unnecessary	No		No	Unnecessary
	SECTION .5200 - BABY CHICKS AND POULTS	17 NCAC 07B .5201	CHICKS: EGGS: EXEMPTION	Amended Eff. June 1, 2006	Unnecessary	No		No	Unnecessary

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		17 NCAC 07B .5202	CHICKS: EGGS: TAXABLE	Amended Eff. June 1, 2006	Unnecessary	No		No	Unnecessary
	SECTION .5300 - CERTIFICATE OF AUTHORITY: BOND REQUIREMENTS	17 NCAC 07B .5301	CERTIFICATE OF AUTHORITY	Amended Eff. April 1, 2001	Unnecessary	No		No	Unnecessary
SUBCHAPTER 7C - LOCAL GOVERNMENT: MECKLENBURG COUNTY: SUPPLEMENTAL LOCAL GOVERNMENT AND ADDITIONAL SUPPLEMENTAL LOCAL GOVERNMENT SALES AND USE TAX	SECTION .0100 - LOCAL GOVERNMENT SALES AND USE TAXES	17 NCAC 07C .0103	SALES TAX IMPOSED	Amended Eff. October 1, 1993	Unnecessary	No		No	Unnecessary
	SECTION .0300 - APPLICATION OF LOCAL TAX TO SPECIFIC TRANSACTIONS	17 NCAC 07C .0304	APPLICATION OF TAX	Amended Eff. August 1, 2002	Unnecessary	No		No	Unnecessary