



**Sales and Use Tax Division
North Carolina Department of Revenue
Post Office Box 25000
Raleigh, North Carolina 27640-0001
www.ncdor.gov**

IMPORTANT NOTICE:
REPEAL OF SALES AND USE TAX ADMINISTRATIVE RULES

This notice is issued to advise of the repeal of certain administrative rules in Title 17 of the North Carolina Administrative Code, Subchapter 7B – State Sales and Use Tax, effective September 1, 2018. The administrative rules are repealed as a result of legislation enacted by the General Assembly that invalidates part or all of each rule being repealed.

Effective September 1, 2018, the following administrative rules are repealed:

17 NCAC 07B .3703 CAR WASH BUSINESSES
17 NCAC 07B .3911 GIFT WRAPPING
17 NCAC 07B .4103 PHOTO TINTING

Assistance

General questions regarding this notice should be directed to the Department at telephone number 1-877-252-3052 (toll-free).