



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

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 April 1, 2016. The administrative rules are repealed as a result of legislation enacted by the General Assembly that invalidates part or all of each rule being repealed.

Effective April 1, 2016, the following administrative rules are repealed:

17 NCAC 07B .1201	TAXABILITY OF GROSS RECEIPTS
17 NCAC 07B .1401	PRESCRIPTION DRUGS
17 NCAC 07B .2208	FRATERNITY AND SORORITY MEALS
17 NCAC 07B .2211	COVER CHARGE
17 NCAC 07B .2602	CONTRACTORS, SUBCONTRACTORS, AND RETAILER-CONTRACTORS
17 NCAC 07B .2608	PLUMBING: HEATING CONTRACTORS: PURCHASES
17 NCAC 07B .4407	LEASES FOR OUT OF STATE USE

Assistance

General questions regarding this notice should be directed to the Taxpayer Assistance and Collection Center at telephone number 1-877-252-3052 (toll-free).