



**Sales and Use Tax Division
North Carolina Department of Revenue
Post Office Box 25000
Raleigh, North Carolina 27640-0001
www.dorn.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 March 1, 2016. The notice also identifies certain administrative rules filed with the Rules Review Commission to be considered for repeal during the Commission's March 2016 meeting which have proposed effective repeal dates of April 1, 2016. The administrative rules are repealed or filed for proposed repeal as a result of legislation enacted by the General Assembly that invalidates the rules.

Effective March 1, 2016, the following administrative rules are repealed:

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| 17 NCAC 07B .0802 | MADE TO ORDER AND INSTALLATION SALES: GENERALLY |
| 17 NCAC 07B .0803 | CABINETMAKERS |
| 17 NCAC 07B .0805 | SIGN FABRICATING AND PAINTING |
| 17 NCAC 07B .0806 | REPAIRS AND ALTERATIONS: GENERALLY |
| 17 NCAC 07B .0807 | CLOTHING ALTERATIONS |
| 17 NCAC 07B .0808 | REUPHOLSTERING |
| 17 NCAC 07B .0809 | LAMINATING SERVICES |
| 17 NCAC 07B .0810 | BULLETS AND SHELLS-RELOADING |
| 17 NCAC 07B .0811 | FIRE EXTINGUISHERS: RECHARGING |
| 17 NCAC 07B .1002 | SHOE REPAIRMEN |
| 17 NCAC 07B .1003 | WATCH: CLOCK AND JEWELRY REPAIRMEN |
| 17 NCAC 07B .1901 | TIRE RECAPPING MATERIALS |
| 17 NCAC 07B .1903 | TIRE REPAIR MATERIALS |
| 17 NCAC 07B .1904 | SALES BY TIRE RECAPPERS |
| 17 NCAC 07B .3401 | MEMORIAL STONE SALES |
| 17 NCAC 07B .3403 | SUPPLIES TO INSTALL MEMORIAL STONES/MONUMENTS/BRONZE GRAVE MARKERS |
| 17 NCAC 07B .3601 | FUNERAL EXPENSES |
| 17 NCAC 07B .3701 | LUBRICATING SERVICE |
| 17 NCAC 07B .4501 | RECEIPTS OF LAUNDRIES: ETC. |
| 17 NCAC 07B .4506 | GARMENT REPAIRS AND STORAGE |
| 17 NCAC 07B .4507 | RUG REINSTALLATION CHARGES |
| 17 NCAC 07B .4603 | MOTOR VEHICLE SERVICE BUSINESSES |
| 17 NCAC 07B .4604 | SPECIAL EQUIPMENT-ACCESSORIES: MOTOR VEHICLES |
| 17 NCAC 07B .4615 | MANUFACTURED HOMES |

The following administrative rules were filed with the Rules Review Commission for proposed repeal effective April 1, 2016.

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| 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).