

**17 NCAC 07B .0115 RESEARCH SERVICES**

For purposes of G.S. 105-164.13, purchases of scientific or research equipment, or an attachment or repair part for scientific or research equipment, for use in performing research services are purchased for use, not resale.

*History Note: Authority G.S. 105-164.13; 105-262; 105-264;  
Eff. February 1, 1976;  
Amended Eff. October 1, 2009; April 1, 2006; October 1, 1993; October 1, 1991;  
Readopted Eff. January 1, 2024.*