

**17 NCAC 07B .1304      MACHINERY ENTERING STATE**

When a North Carolina vendor sells tangible personal property and installs same on machinery or other property brought into this state for the purpose of having the property installed thereon and the North Carolina vendor delivers the property to the vendee at a point outside this state, the sale is consummated outside this state and is exempt from this state's tax.

*History Note:      Authority G.S. 105-164.13; 105-262;  
Eff. February 1, 1976;  
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25,  
2019.*