

**17 NCAC 07B .2504 SALES TO SATISFY LIENS**

Sales made at auction by warehousemen to satisfy their liens existing on account of any moving, storing or other service charge are deemed to be occasional or isolated sales and are not subject to the tax.

*History Note: Authority G.S. 105-164.3; 105-262;  
Eff. February 1, 1976;  
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019.*