

17 NCAC 07B .2604 SAND: DIRT: STONE

(a) Retail sales of sand, dirt, and stone to consumers, including real property contractors, retailer-contractors, or subcontractors for use in fulfilling their contracts, are subject to sales and use tax unless exempt in accordance with Paragraph (b) of this Rule.

(b) Pursuant to G.S. 105-164.13(3), sales of sand, dirt, and stone from mines are exempt from sales and use tax when sold in their original or unmanufactured state by the producer in the capacity of producer.

*History Note: Authority G.S. 105-164.4; 105-164.4H; 105-164.6; 105-164.13; 105-262; 105-264; 105-467; 105-468; 105-469; 105-483; 105-498; 105-507.2; 105-509.1; 105-510.1; 105-511.3; 105-537; 105-538;
Eff. February 1, 1976;
Amended Eff. May 1, 2009; October 1, 1993; October 1, 1991;
Readopted Eff. January 1, 2024.*