

**17 NCAC 07B .3904 MARKING MACHINES**

Sales of marking machines to retailers and wholesalers for use in imprinting price, size, or other information on tickets, tags, etc., are subject to the applicable statutory state and local sales or use tax.

*History Note: Authority G.S. 105-164.4; 105-164.6; 105-262; Article 39; Article 40; Article 42; Article 43; Article 44;  
Eff. February 1, 1976;  
Amended Eff. September 1, 2006; October 1, 1993; October 1, 1991;  
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019.*