

**17 NCAC 07B .3910      RETURNABLE CONTAINERS**

Pursuant to G.S. 105-164.13(23), when a person sells tangible personal property in returnable containers without charging for the use of the containers for a specified time but, at the expiration of the specified time, the containers enter a period of overdue detention and a penalty is charged to encourage the return of the containers, the charge is not subject to sales and use tax.

*History Note:*      *Authority G.S. 105-164.4; 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. August 1, 1998; Readopted Eff. January 1, 2024.*