

17 NCAC 07B .4110 BLUEPRINTS SOLD BY ARCHITECTS

Architects are liable for sales tax on blueprints or plans when they reproduce plans or drawings and sell them. No tax is due when plans and specifications are instruments of service and title thereto remains with the architects.

*History Note: Authority G.S. 105-164.4; 105-164.6; 105-262;
Eff. February 1, 1976;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019.*