

17 NCAC 07B .4208 POSTAL EMPLOYEES' ASSOCIATIONS

A post office employees' association is not construed to be an instrumentality of the United States and sales by such organizations are subject to tax. Neither the situs of the sale nor the status of the vendor would make them exempt from the North Carolina sales or use tax.

History Note: *Authority G.S. 105-164.4; 105-164.6; 105-262;*
Eff. February 1, 1976;
Amended Eff. July 5, 1980;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25,
2019.