

**17 NCAC 07B .4510 INDEPENDENT CLEANING SOLICITORS**

(a) Independent Cleaning Solicitors. -- For purposes of this Rule, an independent cleaning solicitor is a person engaged in the business of soliciting laundry, dry cleaning, or hat blocking services to customers but engages another business to perform the laundering, dry cleaning, or hat blocking.

(b) Sales by Independent Cleaning Solicitors. -- An independent cleaning solicitor making sales is a retailer, as defined in G.S. 105-164.3, and is liable for collecting and remitting the sales and use tax on their gross receipts derived from laundry, dry cleaning, or hat blocking services it solicits, pursuant to G.S. 105-164.4.

(c) Purchases by Independent Cleaning Solicitors. -- The purchase of laundry, dry cleaning, or hat blocking services by an independent cleaning solicitor to sell to its customers from a company that performs the laundering, cleaning, or other service is exempt as a wholesale sale, pursuant to G.S. 105-164.13(61b). Independent cleaning solicitors shall comply with 17 NCAC 07B .0106 when purchasing laundry, dry cleaning, or hat blocking services, for the purpose of resale.

*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, 2009; October 1, 1993;*  
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