

17 NCAC 07B .5002 EYEGLASS FRAMES AND REPAIR PARTS

(a) Eyeglass frames sold in connection with the repair or replacement of corrective eyeglasses for human use are exempt from sales and use tax, pursuant to G.S. 105-164.13(12), as prosthetic devices. Sales of repair or replacement parts for prosthetic devices, such as temples, nose pads, temple hinges, screws, and ear tips, are also exempt from sales and use tax. A person who sells corrective eyeglass frames and repair parts for corrective eyeglasses for human use shall keep sales records that clearly separate its sales of corrective eyeglass frames and repair parts for corrective eyeglasses for human use from sales of other items.

(b) Pursuant to G.S. 105-164.13(61b), sales of eyeglass frames, repair parts for eyeglasses, cases, optical merchandise, and optical supplies to registered retailers or wholesale merchants for resale are exempt from sales and use tax, when the purchaser complies with the requirements of 17 NCAC 07B .0106.

*History Note: Authority G.S. 105-164.3; 105-164.4; 105-164.6; 105-164.13; 105-164.22; 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;
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