

17 NCAC 07B .5004 TAXABLE OPTICAL SUPPLIES

(a) The sale to consumers of solutions for cleaning eyeglasses, eyeglass cleaning cloths or wipes, eyeglass cases, eyeglass chains or cords, and similar eyeglass supplies are exempt from sales and use tax pursuant to G.S. 105-164.13(12), provided that:

- (1) The items are sold with corrective eyeglasses and the items are not billed separate and apart from the corrective eyeglasses; and
- (2) The sale is a bundled transaction pursuant to G.S. 105-164.4D.

(b) The sale to consumers of aseptors, salt tablets, squeeze bottles, carrying cases, contact lens instruction booklets, contact lens care kits, and similar contact lens supplies are exempt from sales and use tax pursuant to G.S. 105-164.13(12), provided that:

- (1) The items are sold with corrective contact lenses and the items are not billed separate and apart from the corrective contact lenses; and
- (2) The sale is a bundled transaction pursuant to G.S. 105-164.4D.

History Note: Authority G.S. 105-164.4; 105-164.4D; 105-164.6; 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;

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