

**SUBCHAPTER 07D - MANUFACTURING FUEL AND CERTAIN MACHINERY AND EQUIPMENT  
PRIVILEGE TAX**

**SECTION .0100 - GENERAL APPLICATION OF PRIVILEGE TAX TO MANUFACTURING AND  
INDUSTRIAL PROCESSING**

<b>17 NCAC 07D .0101</b>	<b>PRIVILEGE TAX ON MANUFACTURING AND PROCESSING MACHINERY</b>
<b>17 NCAC 07D .0102</b>	<b>CLASSIFICATION OF MANUFACTURING ACTIVITIES FOR PRIVILEGE TAX</b>
<b>17 NCAC 07D .0103</b>	<b>SALES BY MANUFACTURERS</b>
<b>17 NCAC 07D .0104</b>	<b>PURCHASES BY MANUFACTURERS</b>

*History Note:* Authority G.S. 105-164.3; 105-164.4; 105-164.6; 105-164.13; 105-164.28; 105-187.50;  
105-187.51; 105-187.51A; 105-187.52; 105-262; 105-264; Articles 39, 40, 42, 43, 44;  
Eff. July 1, 2006;  
Expired Eff. July 1, 2018 pursuant to G.S. 150B-21.7.