

**SECTION .1600 - ALLOCATION OF TAX TO NORTH CAROLINA COUNTIES**

<b>17 NCAC 08 .1601</b>	<b>IN GENERAL</b>
<b>17 NCAC 08 .1602</b>	<b>ALLOCATION BY BUSINESSES TO MORE THAN ONE COUNTY</b>
<b>17 NCAC 08 .1603</b>	<b>ALLOCATION BY OTHER TAXPAYERS TO MORE THAN ONE COUNTY</b>
<b>17 NCAC 08 .1604</b>	<b>SCHEDULE B: ALLOCATION OF INTANGIBLE PERSONAL PROPERTY TAX</b>

*History Note:* Authority G.S. 105-213; 105-262;  
Eff. February 1, 1976;  
Amended Eff. October 1, 1993; December 1, 1985;  
Repealed Eff. November 1, 1995.