CHAPTER 105

ARTICLE 5D - DRY-CLEANING SOLVENT TAX

N.C.G.S. § 105-187.33.

(See note for repeal of Article) Exemptions and refunds.

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Except for the exemption for sales a state cannot constitutionally tax, the exemptions and refunds allowed in Article 5 of this Chapter do not apply to the taxes imposed by this Article. (1997-392, s. 4; 2003-416, s. 19(c); 2009-483, s. 5; 2010-166, s. 3.6.)

END OF SECTION TEXT

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APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-187.33 (2026).

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