

SECTION 30 - FURNITURE AND STORAGE WAREHOUSEMEN**30-1 WAREHOUSEMEN SERVICES**

Receipts derived from services rendered by warehousemen in moving, storing, packing and shipping tangible personal property belonging to other persons are not subject to the tax.

History Note: Authority G.S. 105-164.4; 105-164.6; 105-264;
Issued: June 1, 1996.

30-2 MOVING AND PACKING MATERIALS

Crating, boxing, packaging and packing materials purchased by warehousemen to be used by them in moving, storing, packing or shipping tangible personal property are subject to the general rate of State tax and any applicable local sales or use tax.

History Note: Authority G.S. 105-164.4; 105-164.6; 105-264;
Issued: June 1, 1996;
Revised: June 1, 2002.

30-3 SALES OF SECONDHAND FURNITURE

Except as provided in Sales and Use Tax Technical Bulletin 30-4, sales by warehousemen of secondhand furniture or other tangible personal property to which they have acquired title are subject to the general rate of State tax and any applicable local sales or use tax. Warehousemen making such sales must register with the Department and collect and remit the tax due on such sales.

History Note: Authority G.S. 105-164.4; 105-164.6; 105-264;
Issued: June 1, 1996;
Revised: June 1, 2002.

30-4 SALES TO SATISFY LIENS

Sales made at auction by warehousemen to satisfy their liens existing on account of any moving, storing or other service charge are deemed to be occasional or isolated sales and are not subject to the tax.

History Note: Authority G.S. 105-164.3; 105-264;
Issued: June 1, 1996.