

§ 105-187.21. Tax imposed.

A privilege tax is imposed on a white goods retailer at a flat rate for each new white good that is sold by the retailer. An excise tax is imposed on a new white good purchased for storage, use, or consumption in this State. The rate of the privilege tax and the excise tax is three dollars (\$3.00). These taxes are in addition to all other taxes. (1993, c. 471, s. 3; 1998-24, ss. 1, 7; 2000-109, s. 9(a); 2016-5, s. 3.20(a).)