

**§ 105-187.33. (See note for repeal of Article) Exemptions and refunds.**

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.)