



CHAPTER 105  
ARTICLE 5 - SALES AND USE TAX

N.C.G.S. § 105-164.12C.

Items given away by merchants.

| SOURCE                                                                   | LAST AMENDMENT IN THIS TEXT    | RETRIEVED                    | SOURCE FINGERPRINT                                                     |
|--------------------------------------------------------------------------|--------------------------------|------------------------------|------------------------------------------------------------------------|
| General Statutes of North Carolina, as published by the General Assembly | No amendment history on record | 21 September 2026, 03:00 UTC | 417084b59dabc8daab7e7121 - 63916fed9b30e9e006272d70 - 79e5c36ed1ec7892 |

If a retailer engaged in the business of selling prepared food or drink for immediate or on-premises consumption also gives prepared food or drink to its patrons or employees free of charge, for the purpose of this Article, the food or drink given away is considered sold along with the food or drink sold. If a retailer gives an item of inventory to a customer free of charge on the condition that the customer purchase a similar or related item, the item given away is considered sold along with the item sold. In all other cases, items given away or used by any retailer or wholesale merchant are not considered sold, whether or not the retailer or wholesale merchant recovers its cost of the items from sales of other items. (2012-79, s. 2.10(a); 2019-169, s. 3.3(j).)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-164.12C (2026).

Pinpoint keys are set in the left margin of the text rather than line numbers: subsection designators are stable across editions and paper sizes, line numbers are not.

## COLOPHON

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