CHAPTER 105

ARTICLE 5 - SALES AND USE TAX

N.C.G.S. § 105-164.26.

Presumption that sales are taxable.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2019-169, s. 3.3(q) — fourth act in the lineage	21 September 2026, 05:39 UTC	03d33faf97e5aa04ea737de2 - 8fe31b8f8a024d93a847523d - 479506f71232cf8e

For the purpose of the proper administration of this Article and to prevent evasion of the retail sales tax, the following presumptions apply:

That all gross receipts of wholesale merchants and retailers are subject to the retail sales tax until the contrary is established by proper records as required in this Article.

That tangible personal property sold by a person for delivery in this State is sold for storage, use, or other consumption in this State.

That tangible personal property delivered outside this State and brought to this State by the purchaser is for storage, use, or consumption in this State.

That certain digital property sold for delivery or access in this State is sold for storage, use, or consumption in this State.

That a service purchased for receipt in this State is purchased for storage, use, or consumption in this State.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
4 ACTS

Amendment lineage

The State prints this history as a single parenthetical at the foot of the section. It is reproduced verbatim in the colophon and unpacked below in order of enactment.

TICK HEIGHT = ACTS IN THAT YEAR   DASHED = RECODIFICATION, NOT AMENDMENT

№	YEAR	ACT	CHARACTER

01	1957	c. 1340, s. 5	ENACTED
02	1998	S.L. 1998-98, s. 108	AMENDED
03	2009	S.L. 2009-451, s. 27A.3(p)	AMENDED
04	2019	S.L. 2019-169, s. 3.3(q)	AMENDED

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-164.26 (2019).

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

Provenance

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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1957, c. 1340, s. 5; 1998-98, s. 108; 2009-451, s. 27A.3(p); 2019-169, s. 3.3(q).)

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