



CHAPTER 105

ARTICLE 5 - SALES AND USE TAX

N.C.G.S. § 105-164.29.

Application for certificate of registration by wholesale merchants, retailers, and facilitators.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2017-39, s. 8 — fourteenth act in the lineage	21 September 2026, 03:01 UTC	ce9ecba068093c869d2cada0 - c622345fc4c4c7cc70ee831b - 0147c5e096cb776e

§ 105-164.29(a)

Requirement and Application. - Before a person may engage in business as a retailer or a wholesale merchant or when a facilitator is liable for tax under this Article, the person must obtain a certificate of registration. To obtain a certificate of registration, a person must register with the Department. A person who has more than one business is required to obtain only one certificate of registration for each legal entity to cover all operations of each business throughout the State. An application for registration must be signed as follows:

- (1) By the owner, if the owner is an individual.
- (2) By a manager, member, or company official, if the owner is a limited liability company.
- (2a) By a manager, member, or partner, if the owner is a partnership.
- (3) By an executive officer or some other person specifically authorized by the corporation to sign the application, if the owner is a corporation. If the application is signed by a person authorized to do so by the corporation, written evidence of the person's authority must be attached to the application.

§ 105-164.29(b)

Issuance. - A certificate of registration is not assignable and is valid only for the person in whose name it is issued. A copy of the certificate of registration must be displayed at each place of business.

§ 105-164.29(c)

Term. - A certificate of registration is valid unless it is revoked for failure to comply with the provisions of this Article or becomes void. A certificate issued to a person who makes taxable sales or a person liable for tax under this Article becomes void if, for a period of 18 months, the person files no returns or files returns showing no sales. A certificate of registration issued to a seller that contracts with a certified service provider pursuant to G.S. 105-164.42I and that is a model one seller as defined in the Streamlined Agreement does not become void if the certified service provider files returns for the seller showing no sales for a period for which a certificate could become void under this subsection.

§ 105-164.29(d)

Revocation. - The failure of a wholesale merchant or retailer to comply with this Article or G.S. 14-401.18 or the failure of a facilitator to comply with this Article is grounds for revocation of the person's certificate of registration. Before the Secretary revokes a person's certificate of registration, the Secretary must notify the person that the Secretary proposes to revoke the certificate of registration and that the proposed revocation will become final unless the person objects to the proposed revocation and files a request for a Departmental review within the time set in G.S. 105-241.11 for requesting a Departmental review of a proposed assessment. The notice must be sent in accordance with the methods authorized in G.S. 105-241.20. The procedures in Article 9 of this Chapter for review of a proposed assessment apply to the review of a proposed revocation.

§ 105-164.29(e)

Definition. - For purposes of this section, the term "person" means a wholesale merchant, a retailer, or a facilitator.

END OF SECTION TEXT

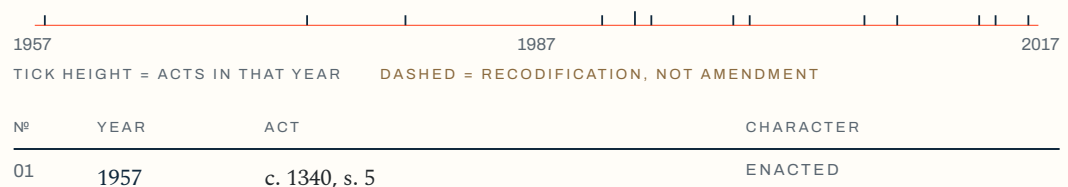
APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I

14 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.



02	1973	c. 476, s. 193	AMENDED
03	1979	2nd Sess., c. 1084	AMENDED
04	1991	c. 690, s. 5	AMENDED
05	1993	c. 354, s. 17	AMENDED
06	1993	c. 539, s. 705	AMENDED
07	1994	Ex. Sess., c. 24, s. 14(c)	AMENDED
08	1999	S.L. 1999-333, s. 8	AMENDED
09	2000	S.L. 2000-140, s. 67(b)	AMENDED
10	2007	S.L. 2007-491, s. 19	AMENDED
11	2009	S.L. 2009-451, s. 27A.3(t)	AMENDED
12	2014	S.L. 2014-3, s. 14.9(b)	AMENDED
13	2015	S.L. 2015-6, s. 2.15	AMENDED
14	2017	S.L. 2017-39, s. 8	AMENDED

APPARATUS II

4 AUTHORITIES

Authorities referenced

Every G.S. cross-reference appearing in the text of this section, in order of first appearance. Nothing is characterized; the operative language is quoted from the section itself.

REFERENCE	APPEARS IN	OPERATIVE LANGUAGE IN THIS SECTION
G.S. 105-164.42I	(c)	<i>"a certified service provider pursuant to"</i>
G.S. 14-401.18	(d)	<i>"to comply with this Article or"</i>
G.S. 105-241.11	(d)	<i>"review within the time set in"</i>
G.S. 105-241.20	(d)	<i>"accordance with the methods authorized in"</i>

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-164.29 (2017).

PINPOINT

N.C. Gen. Stat. § 105-164.29(a) (2017).

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; 1973, c. 476, s. 193; 1979, 2nd Sess., c. 1084; 1991, c. 690, s. 5; 1993, c. 354, s. 17; c. 539, s. 705; 1994, Ex. Sess., c. 24, s. 14(c); 1999-333, s. 8; 2000-140, s. 67(b); 2007-491, s. 19; 2009-451, s. 27A.3(t); 2014-3, s. 14.9(b); 2015-6, s. 2.15; 2017-39, s. 8.)

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