



CHAPTER 105
ARTICLE 5 - SALES AND USE TAX

N.C.G.S. § 105-164.29A.

State government exemption process.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT No amendment history on record	RETRIEVED 21 September 2026, 06:39 UTC	SOURCE FINGERPRINT 47e039afc65de3440578957f - 8add3128aa63b2439e75c6d9 - ca7543f52943884c
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- § 105-164.29A(a)

Application. - To be eligible for the exemption provided in G.S. 105-164.13(52), a State agency must obtain from the Department a sales tax exemption number. The application for exemption must be in the form required by the Secretary, be signed by the State agency's head, and contain any information required by the Secretary. The Secretary must assign a sales tax exemption number to a State agency that submits a proper application. This section does not apply to any of the following State agencies:

(1)

An occupational licensing board, as defined in G.S. 93B-1.

(2)

An entity listed in G.S. 105-164.14(c).

§ 105-164.29A(b)

Liability. - A State agency that does not use the items purchased with its exemption number must pay the tax that should have been paid on the items purchased, plus interest calculated from the date the tax would otherwise have been paid. (2003-431, s. 4; 2004-170, s. 22; 2016-5, s. 3.22(a).)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS II
3 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. 105-164.13(52)	(a)	"eligible for the exemption provided in"

G.S. 93B-1	(a)(1)	"occupational licensing board, as defined in"
G.S. 105-164.14(c)	(a)(2)	"An entity listed in"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-164.29A (2026).

PINPOINT

N.C. Gen. Stat. § 105-164.29A(a) (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.

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