CHAPTER 105

ARTICLE 5 - SALES AND USE TAX

N.C.G.S. § 105-164.42B.

Definitions.

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, 07:18 UTC	71d17e3bb84f79c8496d62cd - e03d1389d75285398cb83866 - b74e07d2af69aab8

The following definitions apply in this Part:

Agreement. - Streamlined Agreement, as defined in G.S. 105-164.3.

Certified automated system. - Software certified jointly by the states that are signatories to the Agreement to calculate the tax imposed by each jurisdiction on a transaction, determine the amount of tax to remit to the appropriate state, and maintain a record of the transaction.

Certified service provider. - An agent certified jointly by the states that are signatories to the Agreement to perform all of the seller's sales tax functions.

Member state. - A state that has entered into the Agreement.

Person. - Defined in G.S. 105-228.90.

Sales tax. - The tax levied in G.S. 105-164.4.

Seller. - A person making sales, leases, or rentals of personal property or services.

State. - The term "this State" means the State of North Carolina. Otherwise, the term "state" means any state of the United States, the District of Columbia, and any territory of the United States including American Samoa, Guam, Northern Mariana Islands, Puerto Rico, and the U.S. Virgin Islands.

Use tax. - The tax levied in G.S. 105-164.6. (2001-347, s. 1.3; 2005-276, ss. 33.16, 33.31; 2022-13, s. 3.3.)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

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. 105-164.3	(null)(1)	*"- Streamlined Agreement, as defined in"*
G.S. 105-228.90	(null)(5)	*"Person. - Defined in"*
G.S. 105-164.4	(null)(6)	*"tax. - The tax levied in"*
G.S. 105-164.6	(null)(9)	*"tax. - The tax levied in"*

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-164.42B (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

Provenance

This document reproduces the text of one section of the General Statutes of North Carolina from a source file whose SHA-256 digest is printed on every page. The digest fixes the bytes this export was made from; if the State's file changes, the digest will not match.

The text of the section is unaltered. Subsection designators have been moved from the run of text into the margin. The amendment history and the table of authorities are derived from the section by mechanical extraction — they add no characterization of the law.

This is not the official text. The official text is published by the General Assembly of North Carolina.

SET IN SPECTRAL AND ARCHIVO
NORTH CAROLINA LAW — STATUTE EXPORT, FORMAT V1