



CHAPTER 105
ARTICLE 5 - SALES AND USE TAX

N.C.G.S. § 105-164.4F.

Accommodation rentals.

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, 03:38 UTC	SOURCE FINGERPRINT 9a130c602349e9e3176fcb9 - 47c94f264b2b84ebef8bdf69 - 5f7c12318d81c9f1
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§ 105-164.4F(a) Repealed by Session Laws 2019-246, s. 4(e), effective February 1, 2020, and applicable to sales occurring on or after that date.

§ 105-164.4F(b) Tax. - The gross receipts derived from the rental of an accommodation are taxed at the general rate set in G.S. 105-164.4. Gross receipts derived from the rental of an accommodation include the sales price of the rental of the accommodation. The sales price of the rental of an accommodation is determined as if the rental were a rental of tangible personal property. The sales price of the rental of an accommodation made by an accommodation facilitator includes any charges or fees, by whatever name called, charged by the accommodation facilitator to the purchaser of the accommodation that are necessary to complete the rental. The tax is due and payable by the retailer in accordance with G.S. 105-164.16.

§ 105-164.4F(b1) Retailer. - Except as otherwise provided in subsection (c) of this section, the retailer of the rental of an accommodation is one or more of the persons listed below that collects the payment, or a portion of the payment, for the rental of the accommodation. In the event the person who collects the payment cannot be determined or is a third party that is not listed in this subsection, and subsection (c) of this section does not apply, the provider of the accommodation shall be considered the retailer of the transaction. The retailer is liable for reporting and remitting the tax due on the portion of the gross receipts derived from the rental of the accommodation that the retailer collects. The retailer may be one or more of the following:

- (1) The provider of the accommodation.

- (2) An accommodation facilitator.

§ 105-164.4F(c) Certain Accommodation Facilitator Transactions. - This subsection applies only to an accommodation facilitator that is operated by or on behalf of a hotel or a hotel corporation, that facilitates the rental of hotel accommodations solely for the hotel or the hotel corporation's owned or managed hotels and franchisees, and that collects payment, or a portion of the payment, for the rental of an accommodation. An accommodation facilitator subject to this subsection is not considered the retailer of the rental of the accommodation. The accommodation facilitator must send the retailer the tax due on the sales price, or the portion of the sales price, the accommodation facilitator collected no later than 10 days after the end of each calendar month. An accommodation facilitator that does not send the retailer the tax due on the sales price, or the portion of the sales price the accommodation facilitator collected, is liable for the amount of tax the accommodation facilitator fails to send. An accommodation facilitator is not liable for tax sent to a retailer but not remitted by the retailer to the Secretary. Tax payments received by a retailer from an accommodation facilitator are held in trust by the retailer for remittance to the Secretary. A retailer that receives a tax payment from an accommodation facilitator must remit the amount received to the Secretary. A retailer is not liable for tax due but not received from an accommodation facilitator.

§ 105-164.4F(c1) Repealed by Session Laws 2022-13, s. 3.4, effective June 29, 2022.

§ 105-164.4F(d) Repealed by Session Laws 2019-246, s. 4(e), effective February 1, 2020, and applicable to sales occurring on or after that date.

§ 105-164.4F(e) Exemptions. - The tax imposed by this section does not apply to the following:

- (1) A private residence, cottage, or similar accommodation that is rented for fewer than 15 days in a calendar year unless the rental of the accommodation is made by an accommodation facilitator.
- (2) An accommodation supplied to the same person for a period of 90 or more continuous days.
- (3) An accommodation arranged or provided to a person by a school, camp, or similar entity where a tuition or fee is charged to the person for enrollment in the school, camp, or similar entity. (2014-3, s. 8.1(b); 2019-246, s. 4(e); 2022-13, s. 3.4.)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS II
2 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. 105-164.4	(b)	<i>"at the general rate set in"</i>
G.S. 105-164.16	(b)	<i>"by the retailer in accordance with"</i>

APPARATUS III

Citation

FULL SECTION
N.C. Gen. Stat. § 105-164.4F (2026).

PINPOINT
N.C. Gen. Stat. § 105-164.4F(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.

COLOPHON

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