CHAPTER 105
ARTICLE 5 - SALES AND USE TAX

N.C.G.S. § 105-164.6.

# Complementary use tax.

| 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(e) — thirty-third act in the lineage | 21 September 2026, 02:54 UTC | aa3071366fadfd9ab5af4daa - 70cf7f57d1d38b93012db406 - 54af0324cfb89482 |

**§ 105-164.6(a)** Tax. - An excise tax at the applicable rate and maximum tax, if any, set in G.S. 105-164.4 is imposed on the following items if the item is subject to tax under G.S. 105-164.4:

(1) Tangible personal property purchased, leased, or rented inside or outside this State for storage, use, or consumption in this State. This subdivision includes tangible personal property that becomes part of a building or another structure.

(2) Certain digital property purchased inside or outside this State for storage, use, or consumption in this State.

(3) Services sourced to this State.

**§ 105-164.6(b)** Liability. - The tax imposed by this section is payable by the person who purchases, leases, or rents the items listed in subdivision (a) of this section. If an item purchased becomes a part of real property in the State, the real property contractor, the retailer-contractor, the subcontractor, the lessee, and the owner are jointly and severally liable for the tax, except as provided in G.S. 105-164.4H(a1) regarding receipt of an affidavit of capital improvement. The liability of a real property contractor, a retailer-contractor, a subcontractor, a lessee, or an owner who did not purchase the item is satisfied by receipt of an affidavit from the purchaser certifying that the tax has been paid.

**§ 105-164.6(c)** Credit. - A credit is allowed against the tax imposed by this section for the following:

(1) The amount of sales or use tax paid on the item to this State, provided the tax is stated and charged separately on the invoice or other document of the retailer given to the purchaser at the time of the sale, except as otherwise provided in G.S. 105-164.7, or provided the retailer remitted the tax subsequent to the sale and the purchaser obtains such documentation. Payment of sales or use tax to this State on an item by a retailer extinguishes the liability of a purchaser for the tax imposed under this section.

(2) The amount of sales or use tax due and paid on the item to another state. If the amount of tax paid to the other state is less than the amount of tax imposed by this section, the difference is payable to this State. The credit allowed by this subdivision does not apply to tax paid to a state that does not grant a similar credit for sales or use taxes paid in North Carolina.

**§ 105-164.6(d)** , (e)Repealed by Session Laws 2005-276, s. 33.8, effective October 1, 2005.

**§ 105-164.6(f)** Registration. - A person must obtain a certificate of registration in accordance with G.S. 105-164.29 under any of the following circumstances:

(1) Before the person engages in business in this State selling or delivering items for storage, use, or consumption in this State.

(2) If the person is a facilitator that is liable for tax under this Article.

**§ 105-164.6(g)** Repealed by Session Laws 1995, c. 7, s. 1.

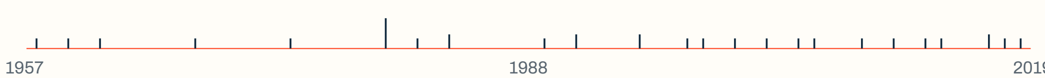
END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
33 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 | 1959 | c. 1259, s. 5 | AMENDED |

| | | | |
|---|---|---|---|
| 03 | 1961 | c. 826, s. 2 | AMENDED |
| 04 | 1967 | c. 1110, s. 6 | AMENDED |
| 05 | 1973 | c. 476, s. 193 | AMENDED |
| 06 | 1979 | c. 17, s. 2 | AMENDED |
| 07 | 1979 | c. 48, ss. 3, 4 | AMENDED |
| 08 | 1979 | c. 179, s. 3 | AMENDED |
| 09 | 1979 | c. 527, s. 2 | AMENDED |
| 10 | 1979 | 2nd Sess., c. 1100, s. 1 | AMENDED |
| 11 | 1979 | c. 1175 | AMENDED |
| 12 | 1981 | cc. 18, 65 | AMENDED |
| 13 | 1983 | c. 713, s. 90 | AMENDED |
| 14 | 1983 | 1983 (Reg. Sess., 1984), c. 1065, s. 3 | AMENDED |
| 15 | 1989 | c. 692, s. 3.4 | AMENDED |
| 16 | 1991 | c. 689, s. 312 | AMENDED |
| 17 | 1991 | c. 690, s. 3 | AMENDED |
| 18 | 1995 | c. 7, s. 1 | AMENDED |
| 19 | 1995 | c. 17, s. 7 | AMENDED |
| 20 | 1998 | S.L. 1998-121, s. 4 | AMENDED |
| 21 | 1999 | S.L. 1999-438, s. 1.1 | AMENDED |
| 22 | 2001 | S.L. 2001-414, s. 15 | AMENDED |
| 23 | 2003 | S.L. 2003-416, ss. 17, 24(a) | AMENDED |
| 24 | 2005 | S.L. 2005-276, s. 33.8 | AMENDED |
| 25 | 2006 | S.L. 2006-162, s. 6 | AMENDED |
| 26 | 2009 | S.L. 2009-451, s. 27A.3(h) | AMENDED |
| 27 | 2011 | S.L. 2011-330, s. 25(a) | AMENDED |
| 28 | 2013 | S.L. 2013-414, s. 10 | AMENDED |
| 29 | 2014 | S.L. 2014-3, s. 14.9(a) | AMENDED |
| 30 | 2017 | S.L. 2017-39, s. 6 | AMENDED |
| 31 | 2017 | S.L. 2017-204, s. 2.4(c) | AMENDED |
| 32 | 2018 | S.L. 2018-5, s. 38.5(g) | AMENDED |

| | | | |
|---|---|---|---|
| 33 | 2019 | S.L. 2019-169, s. 3.3(e) | 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. 105-164.4 | (a) | *"maximum tax, if any, set in"* |
| G.S. 105-164.4H(a1) | (b) | *"the tax, except as provided in"* |
| G.S. 105-164.7 | (c)(1) | *"sale, except as otherwise provided in"* |
| G.S. 105-164.29 | (f) | *"certificate of registration in accordance with"* |

APPARATUS III

## Citation

FULL SECTION

N.C. Gen. Stat. § 105-164.6 (2019).

PINPOINT

N.C. Gen. Stat. § 105-164.6(a) (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; 1959, c. 1259, s. 5; 1961, c. 826, s. 2; 1967, c. 1110, s. 6; 1973, c. 476, s. 193; 1979, c. 17, s. 2; c. 48, ss. 3, 4; c. 179, s. 3; c. 527, s. 2; 1979, 2nd Sess., c. 1100, s. 1; c. 1175; 1981, cc. 18, 65; 1983, c. 713, s. 90; 1983 (Reg. Sess., 1984), c. 1065, s. 3; 1989, c. 692, s. 3.4; 1991, c. 689, s. 312; c. 690, s. 3; 1995, c. 7, s. 1; c. 17, s. 7; 1998-121, s. 4; 1999-438, s. 1.1; 2001-414, s. 15; 2003-416, ss. 17, 24(a); 2005-276, s. 33.8; 2006-162, s. 6; 2009-451, s. 27A.3(h); 2011-330, s. 25(a); 2013-414, s. 10; 2014-3, s. 14.9(a); 2017-39, s. 6; 2017-204, s. 2.4(c); 2018-5, s. 38.5(g); 2019-169, s. 3.3(e).)

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