CHAPTER 105

ARTICLE 5 - SALES AND USE TAX

N.C.G.S. § 105-164.7.

Retailer or facilitator to collect sales tax from purchaser as trustee for State.

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(g) — ninth act in the lineage	21 September 2026, 04:18 UTC	75770c70aac1e6b9db4c0cc4 - d7e8325936430df2ee99f3d3 - 7b0d9b424014678d

The sales tax imposed by this Article is intended to be passed on to the purchaser of a taxable item and borne by the purchaser instead of by the retailer. A retailer must collect the tax due on an item when sold at retail. The requirements of this section apply to facilitators liable for tax under this Article. The tax is a debt from the purchaser to the retailer until paid and is recoverable at law by the retailer in the same manner as other debts. A retailer is considered to act as a trustee on behalf of the State when it collects tax from the purchaser on a taxable sale. The tax must be stated and charged separately on the invoices or other documents of the retailer given to the purchaser at the time of the sale except for either of the following:

Vending machine sales.

Where a retailer displays a statement indicating the sales price includes the tax.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I

9 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	1973	c. 476, s. 193	AMENDED
03	2000	S.L. 2000-19, s. 1.3	AMENDED
04	2006	S.L. 2006-162, s. 7	AMENDED
05	2009	S.L. 2009-451, s. 27A.3(j)	AMENDED
06	2012	S.L. 2012-79, s. 2.9	AMENDED
07	2016	S.L. 2016-92, s. 2.4	AMENDED
08	2018	S.L. 2018-5, s. 38.5(v)	AMENDED
09	2019	S.L. 2019-169, s. 3.3(g)	AMENDED

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-164.7 (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

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.

HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1957, c. 1340, s. 5; 1973, c. 476, s. 193; 2000-19, s. 1.3; 2006-162, s. 7; 2009-451, s. 27A.3(j); 2012-79, s. 2.9; 2016-92, s. 2.4; 2018-5, s. 38.5(v); 2019-169, s. 3.3(g).)

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