



CHAPTER 105
ARTICLE 9 - GENERAL ADMINISTRATION; PENALTIES AND REMEDIES

N.C.G.S. § 105-244.4A.

Grace period from sales and use tax enforcement actions with respect to the sale of certain digital property by certain continuing education and professional development providers.

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, 03:00 UTC	f8b099004d977e0c4c127e6c - 93271c02ceb77eef0f864a4c - 44c0da8678dbabfb

The Department shall take no action to assess a person for any sales and use tax due for a filing period beginning on or after October 1, 2019, and ending prior to August 1, 2020, with respect to the retail sale of digital audio works or digital audiovisual works that meet either of the conditions listed in this section. This section does not apply to a person that received specific written advice from the Secretary for the transactions at issue for the laws in effect for the applicable period or to a person that collected tax and failed to remit it to the Department. The conditions are:

The digital audio works or digital audiovisual works consist of continuing education instruction approved or required by an occupational licensing board.

The digital audio works or digital audiovisual works consist of professional development instruction for school board members, administrators, or staff. (2020-6, s. 3(d); 2020-58, s. 3.6.)

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-244.4A (2026).

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