CHAPTER 105

ARTICLE 39 - FIRST ONE-CENT (1¢) LOCAL GOVERNMENT SALES AND USE TAX

N.C.G.S. § 105-471.

Retailer to collect sales tax.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2018-5, s. 38.5(w) — fifth act in the lineage	21 September 2026, 06:16 UTC	adb15a69109664ec045f2aeb - b8cced3f2a90e96c130334f0 - 57967ad6f55c39d5

Every person liable for tax in a taxing county shall on and after the levy of the tax herein authorized collect the one percent (1%) local sales tax provided by this Article. A person is required to collect a local use tax on a transaction if a local sales tax does not apply to the transaction in accordance with G.S. 105-164.8(c).

The tax to be collected under this Article shall be collected as a part of the sales price of an item or transaction subject to tax in accordance with G.S. 105-467. The tax shall be stated and charged separately from the sales price or purchase price and shall be shown separately on the sales record, except as provided in G.S. 105-164.7, and shall be paid by the purchaser to the person liable for the tax as trustee for and on account of the State or county wherein the tax is imposed. It is the intent and purpose of this Article that the local sales and use tax herein authorized to be imposed and levied by a taxing county shall be added to the sales price and that the tax shall be passed on to the purchaser instead of being borne by the person liable for the tax. The Secretary of Revenue shall design the necessary forms for filing returns and instructions to insure the full collection from a person liable for this tax, and the Secretary may adapt the present form used for the reporting and collecting of the State sales and use tax to this purpose.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I

5 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	1971	c. 77, s. 2	ENACTED
02	1973	c. 476, s. 193	AMENDED
03	2016	S.L. 2016-5, s. 3.7(c)	AMENDED
04	2017	S.L. 2017-204, s. 2.9(e)	AMENDED
05	2018	S.L. 2018-5, s. 38.5(w)	AMENDED

APPARATUS II
3 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. 105-164.8(c)		*"to the transaction in accordance with"*
G.S. 105-467		*"subject to tax in accordance with"*
G.S. 105-164.7		*"sales record, except as provided in"*

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-471 (2018).

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

(1971, c. 77, s. 2; 1973, c. 476, s. 193; 2016-5, s. 3.7(c); 2017-204, s. 2.9(e); 2018-5, s. 38.5(w).)

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