

**§ 105-113.38C. (Effective July 1, 2022, and applicable to sales or purchases occurring on or after that date) Penalties.**

A remote seller who violates G.S. 105-113.38A is subject to the following penalties:

- (1) For the first violation, a penalty of one thousand dollars (\$1,000).
- (2) For a subsequent violation, a penalty not to exceed five thousand dollars (\$5,000), as determined by the Secretary. (2021-180, s. 42.9(g).)