

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2009

S

D

SENATE DRS55311-MC-170 (3/12)

Short Title: Sales Tax: Reliance on Written Advice by DOR. (Public)

Sponsors: Senator Clodfelter.

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT EXTINGUISHING THE LIABILITY OF RETAILERS FOR SALES TAX
3 OVER-COLLECTIONS MADE IN RELIANCE ON WRITTEN ADVICE OF THE
4 SECRETARY OF REVENUE.
5 The General Assembly of North Carolina enacts:
6 **SECTION 1.** G.S. 105-164.11 is amended by adding a new subsection to read:
7 "(e) Reliance on Written Advice. – A seller who requests specific written advice from
8 the Secretary and who collects and remits sales or use tax in accordance with the written advice
9 the Secretary gives the seller is not liable to a purchaser for any over-collected sales or use tax
10 that was collected in accordance with the written advice."
11 **SECTION 2.** This act is effective when it becomes law.



* D R S 5 5 3 1 1 - M C - 1 7 0 *