

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2009

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SENATE BILL 909

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

Sponsors: Senator Clodfelter.

Referred to: Finance.

March 26, 2009

A BILL TO BE ENTITLED

AN ACT EXTINGUISHING THE LIABILITY OF RETAILERS FOR SALES TAX
OVER-COLLECTIONS MADE IN RELIANCE ON WRITTEN ADVICE OF THE
SECRETARY OF REVENUE.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-164.11 is amended by adding a new subsection to read:

"(e) Reliance on Written Advice. – A seller who requests specific written advice from
the Secretary and who collects and remits sales or use tax in accordance with the written advice
the Secretary gives the seller is not liable to a purchaser for any over-collected sales or use tax
that was collected in accordance with the written advice."

SECTION 2. This act is effective when it becomes law.

