

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2009

SENATE BILL 909
RATIFIED BILL

AN ACT EXTINGUISHING THE LIABILITY OF RETAILERS FOR SALES TAX OVERCOLLECTIONS 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 overcollected sales or use tax that was collected in accordance with the written advice. Subsection (a) of this section governs when a seller may obtain a refund for overcollected tax."

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

In the General Assembly read three times and ratified this the 28th day of July, 2009.

Walter H. Dalton
President of the Senate

Joe Hackney
Speaker of the House of Representatives

Beverly E. Perdue
Governor

Approved _____ .m. this _____ day of _____, 2009

