

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2017

FILED SENATE
Feb 14, 2017
S.B. 81
PRINCIPAL CLERK

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SENATE BILL DRS15022-BAx-6 (01/30)

Short Title: Sales Tax Economic Nexus For Remote Sales. (Public)

Sponsors: Senators Tucker, Brock, and Tillman (Primary Sponsors).

Referred to:

A BILL TO BE ENTITLED

AN ACT TO ESTABLISH THAT ECONOMIC NEXUS IS THE BASIS FOR COLLECTION
OF SALES TAX BY REMOTE SELLERS.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-164.8(b) is amended by adding a new subdivision to read:

"(b) Remote Sales. – A retailer who makes a remote sale is engaged in business in this State
and is subject to the tax levied under this Article if at least one of the following conditions is met:

...

(9) The retailer, with respect to remote sales into North Carolina for the previous
calendar year, had one or more of the following:

a. Gross sales in excess of one hundred thousand dollars (\$100,000).

b. Two hundred or more separate transactions."

SECTION 2. This act becomes effective July 1, 2017, and applies to sales made on or
after that date.



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