

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2009

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HOUSE BILL 1229\*

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

Sponsors: Representatives Gibson, Wray, Tillis, Mills (Primary Sponsors); Faison, Lucas, and Moore.

Referred to: Commerce, Small Business, and Entrepreneurship, if favorable, Finance.

April 9, 2009

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.

