March 25, 2009

S 909. SALES TAX: RELIANCE ON WRITTEN ADVICE BY DOR. Filed 3/25/09. *EXTINGUISHING THE LIABILITY OF RETAILERS FOR SALES TAX OVER-COLLECTIONS MADE IN RELIANCE ON WRITTEN ADVICE OF THE SECRETARY OF REVENUE*.

Adds new GS 105-164.11 to provide that a seller who requests specific written advice from the Secretary of Revenue and collects and remits sale or use tax, in accordance with the written advice, is not liable to a purchaser for any over-collected tax collected in accordance with the written advice.

Intro. by Clodfelter. GS 105

July 20, 2009

S 909. SALES TAX: RELIANCE ON WRITTEN ADVICE BY DOR. Filed 3/25/09. House committee substitute makes the following changes to 1st edition. Amends proposed GS 105-164.11(e) to clarify that when a seller may obtain a refund for overcollected tax is still governed by GS 105-164.11(a).

August 5, 2009

SL 2009-413 (S 909). SALES TAX: RELIANCE ON WRITTEN ADVICE BY DOR. *AN ACT EXTINGUISHING THE LIABILITY OF RETAILERS FOR SALES TAX OVERCOLLECTIONS MADE IN RELIANCE ON WRITTEN ADVICE OF THE SECRETARY OF REVENUE.* Summarized in *Daily Bulletin* 3/25/09 and 7/20/09. Enacted August 5, 2009. Effective August 5, 2009.

SL 2009-414 (S 38). MUNICIPAL DISTRICT ELECTIONS/CENSUS. *AN ACT TO CONTINUALLY APPLY THE SPECIAL RULES FOLLOWING A FEDERAL DECENNIAL CENSUS TO MUNICIPAL REDISTRICTING AFTER THAT CENSUS.* Summarized in *Daily Bulletin* 2/3/09, 2/25/09, and 6/24/09. Enacted August 5, 2009. Effective August 5, 2009.