

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2009

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SENATE BILL 909  
PROPOSED HOUSE COMMITTEE SUBSTITUTE S909-PCS35368-SV-43

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

(Public)

Sponsors:

Referred to:

March 26, 2009

1 A BILL TO BE ENTITLED  
2 AN ACT EXTINGUISHING THE LIABILITY OF RETAILERS FOR SALES TAX  
3 OVERCOLLECTIONS 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 overcollected sales or use tax  
10 that was collected in accordance with the written advice. Subsection (a) of this section governs  
11 when a seller may obtain a refund for overcollected tax."  
12 **SECTION 2.** This act is effective when it becomes law.



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