GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2011

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HOUSE BILL 867*
PROPOSED COMMITTEE SUBSTITUTE H867-PCS80262-SV-31

Short Title: Remote Retailer Click-Through Study. (Public)

Sponsors:

Referred to:

April 21, 2011

A BILL TO BE ENTITLED

AN ACT TO PROVIDE FOR A STUDY BY THE REVENUE LAWS STUDY COMMITTEE REGARDING THE CLICK-THROUGH PROVISION AND A REMOTE RETAILER'S OBLIGATION TO COLLECT SALES TAX BASED ON AFFILIATE CONTRACTS WITH NORTH CAROLINA RESIDENTS.

The General Assembly of North Carolina enacts:

SECTION 1. The Revenue Laws Study Committee may study the click-through provision and a remote retailer's obligation to collect sales tax based on affiliate contracts with North Carolina residents. The Committee may report on this issue, including any recommendations or legislative proposals, to the 2012 Regular Session of the 2011 General Assembly upon its convening.

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