

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2015

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SENATE BILL DRS15352-SV-28B (04/26)

Short Title: Exempt Vacation Linen Rentals From Sales Tax. (Public)

Sponsors: Senator Cook (Primary Sponsor).

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT TO EXEMPT FROM SALES AND USE TAX THE RENTAL OF LINENS TO THE  
3 PROVIDER OF A RESIDENTIAL ACCOMMODATION.

4 The General Assembly of North Carolina enacts:

5 SECTION 1. G.S. 105-164.4F reads as rewritten:  
6 "§ 105-164.4F. Accommodation rentals.

7 ...  
8 (b) Tax. – The gross receipts derived from the rental of an accommodation are taxed at the  
9 general rate set in G.S. 105-164.4. Gross receipts derived from the rental of an accommodation  
10 include the sales ~~price~~ price, except as otherwise provided in this section, of the rental of the  
11 accommodation. The sales price of the rental of an accommodation is determined as if the rental  
12 were a rental of tangible personal property. The sales price of the rental of an accommodation  
13 marketed by a facilitator includes charges designated as facilitation fees and any other charges  
14 necessary to complete the rental.

15 ...  
16 (e) Exemptions. – The tax imposed by this section does not apply to the following:  
17 (1) A private residence, cottage, or similar accommodation that is rented for fewer  
18 than 15 days in a calendar year other than a private residence, cottage, or  
19 similar accommodation listed with a real estate broker or agent.  
20 (2) An accommodation supplied to the same person for a period of 90 or more  
21 continuous days.  
22 (3) An accommodation arranged or provided to a person by a school, camp, or  
23 similar entity where a tuition or fee is charged to the person for enrollment in  
24 the school, camp, or similar entity.  
25 (4) The rental of linens by the provider of an accommodation, or the provider's  
26 agent, if all of the following conditions are met:  
27 a. The accommodation is a residence, cottage, or a similar lodging facility  
28 and is not a hotel or a motel.  
29 b. The purchaser of the accommodation has the option, for an additional  
30 charge, to obtain linens and the election is not mandatory by the  
31 provider of the accommodation.  
32 c. The charges for the linen rental are separately stated and identified as  
33 such on an invoice or similar billing document provided to the purchaser  
34 of the accommodation."



1           **SECTION 2.** This act becomes effective July 1, 2016, and applies to gross receipts  
2 derived from the rental of an accommodation that a consumer occupies or has the right to occupy  
3 on or after that date.