

GENERAL ASSEMBLY OF NORTH CAROLINA
1987 SESSION

CHAPTER 27
SENATE BILL 20

AN ACT TO ELIMINATE THE REQUIREMENT THAT A NONRESIDENT
RETAIL OR WHOLESALE MERCHANT REGISTER WITH THE
DEPARTMENT OF REVENUE FOR SALES TAX PURPOSES.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-164.3(10) is rewritten to read:

"(10) 'Nonresident retail or wholesale merchant' means a person who does not have a place of business in this State, is engaged in the business of acquiring, by purchase, consignment, or otherwise, tangible personal property and selling the property outside the State, and is registered for sales and use tax purposes in a taxing jurisdiction outside the State."

Sec. 2. This act is effective upon ratification.

In the General Assembly read three times and ratified this the 26th day of March, 1987.