§ 66-252. Display and possession of certificate of registration.

(a) When Required. – A person who sells tangible personal property at a specialty market, other than the person's own household personal property, is considered a retailer under G.S. 105-164.4 and must obtain a certificate of registration from the Department of Revenue before the person may engage in business. An itinerant merchant must keep the merchant's certificate of registration conspicuously and prominently displayed, so as to be visible for inspection by patrons of the itinerant merchant at the places or locations at which the goods are to be sold or offered for sale. A peddler must carry the peddler's certificate of registration when the peddler offers goods for sale and must produce the certificate upon the request of any customer, State or local revenue agent, or law enforcement agent. A specialty market vendor must keep the certificate of registration conspicuously and prominently displayed, so as to be visible for inspection by patrons of the specialty market vendor at the places or locations at which the goods are to be sold or offered for sale. A specialty market operator must have its certificate of registration, if any, available for inspection during all times that the specialty market is open and must produce it upon the request of any customer, State or local revenue agent, or law enforcement agent.

(b) Compliance. – The requirement that a certificate of registration be displayed is satisfied if the vendor displays either of the following:

(1) A copy of the certificate.

(2) Evidence that the certificate has been applied for within 30 days before the date the certificate was required to be displayed. (1996, 2nd Ex. Sess., c. 14, s. 24; 1998-121, s. 6; 2019-169, s. 7.)