

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1993

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SENATE BILL 183

Short Title: Sales Tax License Duration.

(Public)

Sponsors: Senators Kerr, Plexico, Seymour, and Winner of Buncombe.

Referred to: Finance.

February 17, 1993

A BILL TO BE ENTITLED

AN ACT TO PROVIDE THAT A SALES TAX LICENSE IS VOID IF THE
RETAILER REPORTS NO SALES FOR EIGHTEEN MONTHS.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-164.4(c) reads as rewritten:

"(c) Any person who engages in any business for which a privilege tax is imposed by this Article shall apply for and obtain from the Secretary upon payment of fifteen dollars (\$15.00) a license to engage in and conduct the business upon the condition that the person shall pay the tax accruing to the State under this Article; the person shall thereby be duly licensed and registered to engage in the business. ~~Except as hereinafter provided, a~~

A license issued under this subsection shall be a continuing license until it becomes void or is revoked for failure to comply with the provisions of this Article. A Article. A license issued under this section to a person, other than a person who makes only wholesale sales or only exempt sales, becomes void if-if, for a period of eighteen months, the license holder ceases to be engaged in a business for which a privilege tax is imposed by this Article and remains continuously out of business for a period of five years. The burden of proving that a license is still valid is on the license holder. files no return or files returns showing no sales.

A retailer who sells tangible personal property at a flea market shall conspicuously display ~~his~~ the retailer's sales tax license when making sales at the flea market."

Sec. 2. This act becomes effective July 1, 1993.