

GENERAL ASSEMBLY OF NORTH CAROLINA
1993 SESSION

CHAPTER 372
SENATE BILL 183

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 license issued under this section to a person, other than a person who makes only wholesale sales or only exempt sales, becomes void 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 August 1, 1993.

In the General Assembly read three times and ratified this the 17th day of July, 1993.

Dennis A. Wicker
President of the Senate

Daniel Blue, Jr.
Speaker of the House of Representatives