

17 NCAC 07B .1303 GIFTS TO DONEES

(a) A donee is a person that receives an item, as the term item is defined in G.S. 105-164.3, from a purchaser without charge. Pursuant to G.S. 105-164.4, retailers making sales of items sourced to this State shall collect and remit the sales and use tax due on the sales price of the item, even if the item is given away by the purchaser to a donee or delivered directly to a donee.

(b) Pursuant to G.S. 105-164.6, the purchaser of items used or consumed in this State is liable for use tax due on the purchase price of the items, even if the items are given away by the purchaser to a donee or delivered directly to a donee, unless the sales tax is paid to the retailer at the time of purchase.

(c) A retailer who, at the direction of a buyer, delivers property to the purchaser's donee at a point outside the State shall maintain proof of delivery in accordance with 17 NCAC 07B .1301.

*History Note: Authority G.S. 105-164.3; 105-164.4; 105-164.4B; 105-164.6; 105-262; 105-264; 105-467; 105-468; 105-469; 105-483; 105-498; 105-507.2; 105-509.1; 105-510.1; 105-511.3; 105-537; 105-538;
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