

17 NCAC 07B .4209 BUSINESSES IN FEDERAL AREAS

The fact that a business is located in a federal area does not in itself exempt said business from collecting and remitting sales tax. Title 4 of the U.S. Code, Section 105, provides that a state which levies sales taxes shall have full jurisdiction and the power to levy and collect sales taxes in any federal area within such state to the same extent and with the same effect as though such area was not a federal area with certain exemptions provided in Title 4, U.S. Code, Section 107, for sales by the United States Government or its instrumentalities.

History Note: *Authority G.S. 105-164.4; 105-164.6; 105-262;*
Eff. February 1, 1976;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25,
2019.