

**17 NCAC 04C .1706 ORIGINAL SELLER NOT LIABLE FOR TAX**

The wholesale dealer, who relies on the prior written exempt intent of its customer, is not required to pay tax on the designated sales when filing a monthly report. However, the wholesaler must pay the tax due on all other taxable sales.

*History Note: Authority G.S. 105-113.37; 105-262;  
Eff. June 1, 1992;  
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018.*