

SECTION .0700 – SALE OF A SERVICE

17 NCAC 05G .0701 IN GENERAL

(a) The receipts from a sale of a service shall be in North Carolina to the extent that the service is delivered to a location in North Carolina. The term "delivered to a location" refers to the location of the taxpayer's market for the service, which may not be the location of the taxpayer's employees or property.

(b) The rules to determine the location of the delivery of a service in the context of several specific types of service transactions are set forth in Sections .0700 through .1000 of this Subchapter.

History Note: Authority G.S. 105-130.4; S.L. 2016-94;
Eff. January 1, 2020 (See S.L. 2019-246, s. 3).