

## SECTION .0800 – SALE OF IN-PERSON SERVICES

### 17 NCAC 05G .0801 IN GENERAL

(a) Except as otherwise provided in this Section, "in-person services" are services that are physically provided in person by the taxpayer, where the customer or the customer's real or tangible property upon which the services are performed is in the same location as the service provider at the time the services are performed. This Section includes situations where the services are provided on behalf of the taxpayer by a third-party contractor.

(b) Examples of in-person services include:

- (1) warranty and repair services;
- (2) cleaning services;
- (3) plumbing services;
- (4) carpentry;
- (5) construction contractor services;
- (6) pest control;
- (7) landscape services;
- (8) medical and dental services, including medical testing, x-rays, and mental health care and treatment;
- (9) child care;
- (10) hair cutting and salon services;
- (11) live entertainment and athletic performances; and
- (12) in-person training or lessons.

(c) In-person services include services within the description of this Rule that are performed at

- (1) a location that is owned or operated by the service provider; or
- (2) a location of the customer, including the location of the customer's real or tangible personal property.

(d) Professional services as described in Section .1000 of this Subchapter shall not be treated as in-person services within the meaning of this Section.

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