

**17 NCAC 05G .1302 SALES OR LICENSES OF DIGITAL GOODS AND SERVICES**

The receipts from the sale or license of digital goods or services, including the sale of video, audio, and software products or similar transactions, shall be assigned by applying the same provisions set forth in Rules .0904 or .0905 of this Subchapter, as if the transaction was a service delivered to an individual or business customer, or delivered through or on behalf of an individual or business customer. For purposes of the analysis, the terms of the contractual relationship or the characterization of the sale or the license shall not be relevant.

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