

**17 NCAC 07B .2210 SUMMER CAMPS AND SIMILAR CAMPS**

(a) For purposes of this Rule, a summer camp is a program primarily providing children and adolescents recreational, athletic, or educational facilities and programming for a limited period of time during the summer vacation period. Similar camps are camps that provide such facilities and programming to children and adolescents during other school breaks or to persons with special needs at any time.

(b) Pursuant to G.S. 105-164.4F(e), a summer camp or similar camp that charges a weekly or monthly fee for campers enrolled in the courses or activities offered by the camp is not liable for collecting sales tax on such charges, even if the fee includes food and prepared food provided to campers during time spent at the camp.

Summer camps and similar camps purchasing food, prepared food, or other tangible personal property that is used to provide food and prepared food to campers as part of the operation of the camp shall pay sales and use tax on the purchases, pursuant to G.S. 105-164.4.

(c) Summer camps and similar camps that operate cafeterias, restaurants, snack stands, or similar places that make retail sales of food, prepared food, or other tangible personal property to campers or other persons shall collect and remit the sales tax on the retail sales.

(d) A person who, in addition to operating a summer camp or similar camp, rents accommodations shall collect and remit the sales and use tax on the gross receipts derived from such rentals of accommodations, pursuant to G.S. 105-164.4F(b).

*History Note:* Authority G.S. 105-164.3; 105-164.4; 105-164.4F; 105-164.6; 105-262; 105-264; 105-467; 105-468; 105-469; 105-483; 105-498; 105-507.2; 105-509.1; 105-510.1; 105-511.3; 105-537; 105-538;  
*Eff. February 1, 1976;*  
*Amended Eff. October 1, 1993; July 5, 1980;*  
*Readopted Eff. January 1, 2024.*