

## **SECTION .5100 - LEASED DEPARTMENTS AND TRANSIENT SELLERS**

### **17 NCAC 07B .5101 LEASED DEPARTMENTS**

Where a store or other business has leased certain of its departments to other persons who make therein retail sales of tangible personal property, the lessee of each such leased department shall register with the North Carolina Department of Revenue and shall also, unless the Secretary has in writing agreed otherwise, file separate sales and use tax returns monthly. If the lessor keeps the books for the lessee and makes collections on account of the lessee's sales, the lessor may, as agent for the lessee, file the required separate monthly returns for each such lessee and pay to the Department the taxes due. However, the lessee shall not be relieved of his tax liability if the lessor fails to make the proper returns or fails to remit to the Department all taxes due by reason of the business conducted by the lessee.

*History Note: Authority G.S. 105-164.16; 105-262;  
Eff. February 1, 1976;  
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019.*