

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2009**

**SESSION LAW 2009-413  
SENATE BILL 909**

AN ACT EXTINGUISHING THE LIABILITY OF RETAILERS FOR SALES TAX  
OVERCOLLECTIONS MADE IN RELIANCE ON WRITTEN ADVICE OF THE  
SECRETARY OF REVENUE.

The General Assembly of North Carolina enacts:

**SECTION 1.** G.S. 105-164.11 is amended by adding a new subsection to read:

"(e) Reliance on Written Advice. – A seller who requests specific written advice from the Secretary and who collects and remits sales or use tax in accordance with the written advice the Secretary gives the seller is not liable to a purchaser for any overcollected sales or use tax that was collected in accordance with the written advice. Subsection (a) of this section governs when a seller may obtain a refund for overcollected tax."

**SECTION 2.** This act is effective when it becomes law.

In the General Assembly read three times and ratified this the 28<sup>th</sup> day of July, 2009.

s/ Walter H. Dalton  
President of the Senate

s/ Joe Hackney  
Speaker of the House of Representatives

s/ Beverly E. Perdue  
Governor

Approved 2:18 p.m. this 5<sup>th</sup> day of August, 2009

