



NCDOR

**NORTH
CAROLINA
DEPARTMENT
OF REVENUE**

IMPORTANT NOTICE: EQUIPMENT, ATTACHMENTS, OR REPAIR PARTS USED IN PROVIDING MADE-TO-ORDER COUNTERTOPS, WALLS, OR TUBS

The following important information is addressed in this notice:

- **Effective for sales made on or after October 1, 2019**, certain equipment, attachments, or repair parts sold to companies primarily engaged in the business of providing made-to-order countertops, walls, or tubs are exempt from sales and use tax.
- Documentation required to substantiate the sale is exempt from sales and use tax.

Exemption

Effective for sales made on or after October 1, 2019, N.C. Gen. Stat. § 105-164.13(5p) exempts the following from sales and use tax:

Sales of equipment, or an attachment or repair part for equipment, which is used in cutting, shaping, polishing, and finishing rough cut slabs and blocks of natural and engineered stone and stone-like products and sold to a company primarily engaged in the business of providing made-to-order countertops, walls, or tubs.

Exempt Purchases

A person that purchases equipment, attachments, or repair parts that qualifies for the exemption must provide [Form E-595E](#), Streamlined Sales and Use Tax Agreement Certificate of Exemption, or the same information required on the Form E-595E, to the retailer as the retailer's authority to exempt the sale from sales and use tax. Purchasers should check Box L "Other" as the reason for exemption under Section 5 of the Form E-595E and write "N.C. Gen. Stat. § 105-164.13(5p)" as the reason for the exemption on the blank line beside "Other."

A retailer that makes a sale subject to sales and use tax must collect and pay the applicable tax due to the Department unless the retailer maintains proper records to establish a sale is exempt from sales and use tax.

Assistance

If you have questions about this notice, you may call the Department at 1-877-252-3052 (8:00 am until 5:00 pm EST, Monday through Friday).

To the extent there is any change in the rate or amount of tax, change to a statute or regulation, or new case law subsequent to the date of this notice, the provisions in this important notice may be superseded or voided. To the extent that any provisions in any other notice, directive, bulletin, or published guidance regarding the subject of this notice and issued prior to the date of this notice conflict with this important notice, the provisions contained in this important notice supersede the previous guidance.