



**Sales and Use Tax Division  
North Carolina Department of Revenue  
Post Office Box 25000  
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[www.ncdor.gov](http://www.ncdor.gov)**

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**IMPORTANT NOTICE: MOTOR VEHICLES (INSTALLATION CHARGES;  
REPAIR, MAINTENANCE, AND INSTALLATION SERVICES; AND SERVICE CONTRACTS)**

This notice addresses the application of the sales and use tax laws on or after March 1, 2016 related to or concerning motor vehicles for the following:

- (1) The repeal of the exemption for a separately stated installation charge that is part of the retail sale of tangible personal property, including tangible personal property installed on a motor vehicle.
- (2) The imposition of sales and use tax to the sales price of or the gross receipts derived from "repair, maintenance, and installation services" for a motor vehicle or tangible personal property.
- (3) The exemption from sales and use tax of the sales price of or the gross receipts derived from a service contract for a motor vehicle.
- (4) The imposition of sales or use tax on the sales price or purchase price of parts or repair, maintenance, and installation services sold at retail and covered under a service contract for a motor vehicle.

N.C. Gen. Stat. § 105-164.3(23) defines a "motor vehicle," in part, as "[a] vehicle that is designed primarily for use upon the highways and is either self-propelled or propelled by a self-propelled vehicle. . ." A motor vehicle includes but is not limited to: private passenger vehicle, motorcycle, recreational vehicle, and a commercial motor vehicle used to transport passengers or property. The term motor vehicle does not include a moped, special mobile equipment, a tow dolly that is exempt from motor vehicle title and registration requirements under N.C. Gen. Stat. §§ 20-51(10) or (11), a farm tractor or other implement of husbandry, a manufactured home, a mobile office, or a mobile classroom, road construction or road maintenance machinery or equipment.

The Department previously issued [Important Notice: Tire Recapping or Retreading Sales and Services – 100% Taxable](#) and the notice is available at [www.ncdor.gov](http://www.ncdor.gov). See the referenced notice for details regarding the sales price of or the gross receipts derived from tire recapping or retreading sales or services sold at retail on or after March 1, 2016.

**Installation Charges**

**Effective March 1, 2016**, "installation charges" by a retailer to a purchaser as part of the retail sale of tangible personal property for a motor vehicle are subject to the general 4.75% State, applicable local, and applicable transit rates of sales and use tax, regardless if such installation charges are separately stated on the invoice or other documentation given to the purchaser at the time of the sale. The term "installation charges" is part of the definition of "sales price" as defined in N.C. Gen. Stat. § 105-164.3(37). N.C. Gen. Stat. § 105-164.3(33) defines the term "purchase price," in part, as "has the same meaning as the term 'sales price' when applied to an item subject to use tax."

N.C. Gen. Stat. § 105-164.3(37) defines the term "sales price," in part, as "[t]he total amount or consideration for which tangible personal property, digital property, or services are sold, leased, or rented. The consideration may be in the form of cash, credit, property, or services. The sales price must be valued in money, regardless of whether it is received in money." The term includes the retailer's cost of the property sold; the cost of materials used, labor or service costs, interest, losses, all costs of transportation to the retailer, all taxes imposed on the retailer, and any other expense of the retailer; charges by the retailer for any services necessary to complete the sale; delivery charges; installation charges; credit for trade-in; and

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certain discounts that are reimbursable by a third party and can be determined at the time of sale in the manner required by the statute.

*Example: An automobile dealership sells and installs an alternator for a customer on April 1, 2016. The point of sale receipt issued by the dealership to its customer reflects a charge of \$150.00 for the alternator and a separate charge of \$100.00 for installation of the alternator. The sales price of the installed alternator is \$250.00 and is the retail sales price on which the dealership is liable for the general 4.75% State, applicable local (2.00% or 2.25%), and applicable transit (0.50%) rates of sales and use tax.*

For sales prior to March 1, 2016, N.C. Gen. Stat. § 105-164.13(49) provides an exemption from sales and use tax for the portion of the sales price for installation charges separately stated on an invoice or similar billing document given to the purchaser at the time of sale. Effective March 1, 2016, the exemption in N.C. Gen. Stat. § 105-164.13(49) is repealed. For more detailed information on the repeal of the exemption, see [Important Notice: Repeal of Installation Charges Exemption](#), available on the Department's website.

### **Repair, Maintenance, and Installation Services**

**Effective March 1, 2016**, the sales price of or the gross receipts derived from “**repair, maintenance, and installation services**” for a motor vehicle sold at retail by a retailer are subject to the general 4.75% State, applicable local, and applicable transit rates of sales and use tax, no matter that the motor vehicle may have been received by the retailer prior to March 1, 2016. For more detailed information, see [Directive SD-16-2, Repair, Maintenance, and Installation Services](#), available on the Department's website.

**Effective March 1, 2016**, N.C. Gen. Stat. § 105-164.3(33g) provides the definition of “**repair, maintenance, and installation services**” includes the following listed activities:

- a. To keep or attempt to keep tangible personal property or a motor vehicle in working order to avoid breakdown and prevent repairs.
- b. To calibrate, restore, or attempt to calibrate or restore tangible personal property or a motor vehicle to proper working order or good condition. This activity may include replacing or putting together what is torn or broken.
- c. To troubleshoot, identify, or attempt to identify the source of a problem for the purpose of determining what is needed to restore tangible personal property or a motor vehicle to proper working order or good condition.
- d. To install or apply tangible personal property except tangible personal property installed or applied by a real property contractor pursuant to a real property contract.

*Example: A person engaged in business in North Carolina operates a car wash facility. At the car wash facility, facility personnel activities generally include a variety of activities. Depending on the customer's selection, options offered and completed by facility personnel may include: vacuuming, window cleaning, interior cleaning, drying vehicles that exit an automated wash process, tire dressing, hand washing, and waxing. In addition, the facility sells items such as air fresheners, greeting cards, t-shirts, snacks, and beverages. Charges at retail on or after March 1, 2016 to customers to clean, wash, wax, or perform other similar activities are charges for repair, maintenance, and installation services. The person is a retailer and all retail sales of tangible personal property and repair, maintenance, and installation services are subject to the general 4.75% State, applicable local (2.00% or 2.25%), and applicable transit (0.50%) rates of sales and use tax.*

*Example: An individual takes his motor vehicle to an automotive repair retailer because the vehicle from time to time makes a very loud noise while in motion. The automotive repair retailer charges the individual \$100.00 to attempt to identify the source of the noise, but the retailer is unable to determine the source of the noise as such does not occur while the motor vehicle is in the possession of the retailer. The charge by the retailer is for repair, maintenance, and installation services and the retailer is liable for the general 4.75% State, applicable local (2.00% or 2.25%), and applicable transit (0.50%) rates of sales and use tax on the \$100.00 gross receipts derived from repair, maintenance, and installation services.*

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### **Examples - Repair, Maintenance, and Installation Services**

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Below are examples of services generally considered repair, maintenance, and installation services. This list is not all-inclusive.

- Fluid exchanges: oil, engine coolant/antifreeze, refrigerant, brake, power steering, windshield washer, transmission, differential.
- Fuel system: clean or inspect fuel injectors, visual inspection of fuel lines, adjust throttle, fuel treatment.
- Electrical: battery test, charge, or jump service; apply protective coat to battery terminals; visually inspect wiring and wiring components; test fuse; clean battery terminals or receptacles.
- Tires: rotate, mount, balance, align, patch or plug; measure or adjust pressure.
- Suspension: inspect steering and suspension; grease joints or bearings; pack bearings.
- Inspections: preventative maintenance, multi-points, brake system, visual (belts, hoses, wiring, brakes, engine components, air conditioning components, lines, windshield wipers, etc.).
- Adjust or calibrate: belt tension, speedometer, tachometer, throttle, and set or adjust spark plug gap.
- Exterior: wash, wax, or detail services; paint; remove scratches, dents, or dings; apply protective coatings (spray on bed liners, clear coat, waxes, moisture/rain protection), window tinting.
- Interior: reupholster, clean (upholstery, carpet, windows), and apply protective coatings.
- Troubleshoot a fluid leak or attempt to diagnose an unusual noise coming from a motor vehicle, whether or not the source of the leak or noise is found or remedied.
- Restore: headlights, moldings, trims, etc.
- Roadside service fees where the intent of the service call is to troubleshoot.

*Example: A tire retailer charges \$10.00 to mount a tire owned by a customer on March 15, 2016. The charge to mount the tire is a repair, maintenance, and installation service, and the retailer is liable for the general 4.75% State, applicable local (2.00% or 2.25%), and applicable transit (0.50%) rates of sales and use tax on the \$10.00 charge.*

*Example: An auto repair retailer receives a service call from a stranded motorist on the side of a road in North Carolina. The customer indicates the motor vehicle will not start and is uncertain as to the problem. The auto repair retailer responds to the call by physically locating the stranded customer along with the motor vehicle. The auto repair retailer determines that a battery cable connection is loose and, after tightening the connection, the motorist is able to start the motor vehicle. The auto repair retailer issues an invoice for \$100.00 for a road service fee to the motorist while at the site of the repair. The road service fee is a repair, maintenance, and installation service, and the auto repair retailer is liable for the general 4.75% State, applicable local (2.00% or 2.25%), and applicable transit (0.50%) rates of sales and use tax on the gross receipts of \$100.00.*

### **Exceptions**

The tax imposed per N.C. Gen. Stat. § 105-164.4(a)(16) on “repair, maintenance, and installation services” does not apply to the sales price of or the gross receipts derived from the transactions below. Such are not considered “repair, maintenance, and installation services.” This list is not all-inclusive.

- State safety or emission inspections for motor vehicles.
- Self-service cleaning of motor vehicles (drive-thru or coin-operated).
- Towing solely for transportation and that is not part of the sales price of tangible personal property or repair, maintenance, and installation services (wrecker service company).
- Storage fees by a storage facility.

*Example: A person’s motor vehicle is not in working order. The owner arranges for a towing service to only transport the motor vehicle to a mechanic in North Carolina. The charge by the company for the towing service to the owner is not subject to sales or use tax.*

Sales by a person whose **only** business activity is providing repair, maintenance, and installation services where the person's activities do not otherwise meet the definition of “retail trade,” as defined by N.C. Gen. Stat. § 105-164.3(34a), are not subject to sales and use tax.

*Example: A person engaged in business in North Carolina operates a motor vehicle detailing service and the person does not sell tangible personal property, service contracts or other items at retail, and does not meet the definition of “retail trade.” While the detailing service meets the definition of “repair,*

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*maintenance, and installation services”, the person is not a “retailer” since the person’s only business activity is the detailing of motor vehicles.*

### **Services Necessary to Complete the Sale**

N.C. Gen. Stat. § 105-164.3(37) provides, in part, the term “sales price” includes charges by the retailer for any services necessary to complete the sale. The following are services necessary to complete the sale and are part of the sales price of repair, maintenance, and installation services when such charge is by the retailer to the customer, regardless that any charge for such may be separately stated on the invoice or other documentation given to the purchaser. This list is not all-inclusive.

- Trip charge.
- Towing charge or fee.
- Pickup fee.

*Example: A person’s car is not in working order and requires repair services. The car owner arranges for a mechanic in North Carolina to provide towing and repair services for the car. The mechanic charges \$175.00 for the towing service and \$1,125.00 for the repair services. The mechanic collects and remits sales and use tax at the general 4.75% State, applicable local (2.00% or 2.25%), and applicable transit (0.50%) rates of sales and use tax on the \$1,300.00 sales price of repair, maintenance, and installation services.*

*Example: A person’s car is not in working order and requires repair services. The car owner asks for a mechanic in North Carolina to arrange towing and the repair services for the car. The mechanic hires a wrecker service to tow the car to the mechanic’s shop in North Carolina. The wrecker service charges the mechanic \$175.00 for the towing service. The sale of the towing service by the wrecker service to the mechanic is not subject to sales and use tax. The mechanic repairs the car and charges the car owner \$1,125.00 for repair services and \$225.00 for the towing service. The mechanic collects sales tax at the general 4.75% State, applicable local (2.00% or 2.25%), and applicable transit (0.50%) rates of sales and use tax on the \$1,350.00 sales price of repair, maintenance, and installation services.*

### **Specific Exemptions - Parts and Repair, Maintenance, and Installation Services**

**Effective March 1, 2016**, N.C. Gen. Stat. § 105-164.13(61b) provides an exemption for “[r]epair, maintenance, and installation services purchased for resale.”

*Example: The purchase of labor services (such as balance or align tires, etc.) by a motor vehicle collision repair shop from a tire retailer where the motor vehicle collision repair shop will include the purchased labor services in the sales price of the collision repairs sold at retail to the motor vehicle owner or insurance company of the motor vehicle owner, should be purchased from the tire retailer without payment of sales and use tax.*

*Example: On or after March 1, 2016, an automotive dealership needs repair, maintenance, and installation services to restore a motor vehicle in its inventory to proper working order. The dealership arranges for an automotive repair shop to provide the necessary repair, maintenance, and installation services. The dealership should purchase the repair, maintenance, and installation services without payment of sales and use tax as such are purchased for resale for a vehicle held in inventory for sale.*

**Effective March 1, 2016**, N.C. Gen. Stat. § 105-164.(13)(62a) codifies the historical treatment of a dealer’s or manufacturer’s warranty for sales and use tax purposes for a replacement item, a repair part, or other tangible personal property under a dealer’s warranty or a manufacturer’s warranty. Additionally, the exemption as enacted provides that “repair, maintenance, and installation services to maintain or repair tangible personal property or a motor vehicle pursuant to a manufacturer’s warranty or a dealer’s warranty” are not subject to sales and use tax.

### **Service Contract for a Motor Vehicle**

**Effective March 1, 2016**, the sales price of or the gross receipts derived from the sale or the renewal of a service contract, sold at retail for a motor vehicle on or after March 1, 2016, is exempt from sales and use tax due to changes in the exemption in N.C. Gen. Stat. § 105-164.4(b)(1). **Prior to March 1, 2016**, the sales price of or the gross receipts derived from the sale or the renewal of a service contract sold at retail for

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a motor vehicle is subject to the general 4.75% State, applicable local (2.00% or 2.25%), and applicable transit (0.50%) rates of sales and use tax.

**Effective March 1, 2016**, N.C. Gen. Stat. § 105-164.3(38b) as amended, defines “**service contract**” as “[a] contract where the obligor under the contract agrees to maintain or repair tangible personal property, regardless of whether the property becomes a part of or is affixed to real property, or a motor vehicle. Examples of a service contract include a warranty agreement other than a manufacturer's warranty or dealer's warranty provided at no charge to the purchaser, an extended warranty agreement, a maintenance agreement, a repair contract, or a similar agreement or contract.” The Department has previously provided guidance concerning the definition of “obligor” in [Important Notice: Service Contracts](#), issued September 26, 2014, wherein “**obligor**” is defined as “a person who is legally, or contractually, obliged to provide the services for the service contract to the purchaser.”

The sales price of or the gross receipts derived from a service contract sold at retail that covers the entire motor vehicle, except for exclusions for normal wear and tear for certain items or regular maintenance items, is a service contract for a motor vehicle exempt from sales and use tax, provided any charge for such is separately stated on the invoice or other similar document given to the purchaser at the time of sale. A service contract for a motor vehicle exempt from sales or use tax on or after March 1, 2016, is often referred to as a bumper to bumper service contract. A retailer of a service contract for a motor vehicle must be able to document that the service contract is for the entire vehicle as discussed herein, and the retailer is not required to obtain a certificate of exemption from a purchaser. A service contract for a motor vehicle as discussed herein is exempt from sales and use tax no matter if the sale occurs at the time of the sale of the motor vehicle or subsequent the sale of the motor vehicle provided the retailer or wholesale merchant maintains proper records to establish a sale is exempt from sales and use tax.

#### **Deductible or Fixed Fee Related to Service Contract**

When a deductible or similar fee as set forth in a service contract for a motor vehicle is due in conjunction with maintenance or repairs completed under the service contract, whether or not the fee is subject to sales and use tax depends on if the fee is part of the sales price of a replacement part, a repair part, or for the repair, maintenance, and installation services. If the fee is part of the sales price, it is subject to sales and use tax. If the fee is not part of the sales price, it is not subject to sales and use tax.

#### **An Item or Repair, Maintenance, and Installation Services for a Service Contract for a Motor Vehicle**

**Effective March 1, 2016**, the sales price of or the gross receipts derived from the sale of tangible personal property or repair, maintenance, and installation services on or after March 1, 2016 are subject to sales or use tax, regardless that the service contract for a motor vehicle may have been purchased prior to March 1, 2016 and was subject to sales and use tax at the time of the purchase.

*Example: On March 31, 2016, a motor vehicle covered by a service contract for a motor vehicle needs a new transmission. The obligor arranges for the transmission work for the vehicle to be performed by an automotive repair retailer in North Carolina. The obligor is charged \$1,000.00 by the automotive repair shop for the sale and installation of the new transmission. The automotive repair retailer is liable for the general 4.75% State, applicable local (2.00% or 2.25%), and applicable transit (0.50%) rates of sales and use tax on the \$1,000.00 sales price of the installed transmission, covered under the service contract for the motor vehicle, and sold at retail to the obligor.*

*Example: Using the same facts as the immediately prior example, except the service contract only covers \$800.00 towards the purchase and installation of the new transmission. Additionally, the owner of the vehicle is liable for the remaining \$200.00. The total sales price of \$1,000.00 charged by the automotive repair shop is the taxable amount on which the retailer is liable for the general 4.75% State, applicable local (2.00% or 2.25%), and applicable transit (0.50%) rates of sales and use tax; no matter that a portion of the sales price is paid by each the obligor and the owner of the motor vehicle.*

*Example: On March 31, 2016, a motor vehicle covered under a service contract for a motor vehicle experiences an electrical problem. The obligor arranges for diagnostic services for the motor vehicle to be performed by an automotive repair retailer in North Carolina at the residence of the owner of the motor vehicle. The retailer charges the obligor \$50.00 for the diagnostic services and \$25.00 for a trip charge. The automotive repair retailer is liable for the general 4.75% State, applicable local (2.00% or 2.25%),*

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and applicable transit (0.50%) rates of sales and use tax on the \$75.00 sales price of the repair, maintenance, and installation services sold at retail to the obligor.

*Example: On March 31, 2016, a motor vehicle covered under a service contract for a motor vehicle needs a new engine, water pump, related belts, and the radiator recored. The obligor arranges for necessary repairs to the motor vehicle to be performed by an automotive repair retailer in North Carolina. The obligor is charged \$3,000.00 by the automotive repair retailer for the sale and installation of the new engine, water pump, and related belts. In addition, the automotive repair retailer charges \$300.00 to recore the radiator. The automotive repair retailer is liable for the general 4.75% State, applicable local (2.00% or 2.25%), and applicable transit (0.50%) rates of sales and use tax on the sales price of \$3,300.00 comprised of \$3,000.00 for the sale and installation of the engine, water pump, and related belts and \$300.00 for the repair, maintenance, and installation services to recore the radiator.*

### **Sales Price of a Service Contract for a Motor Vehicle Leased or Rented**

**Effective March 1, 2016**, N.C. Gen. Stat. § 105-187.5(a) as amended provides, in part, that “[t]he portion of a lease or rental billing or payment that represents any amount applicable to the sales price of a service contract as defined in G.S. 105-164.3 should not be included in the gross receipts subject to the tax imposed by [Article 5A of the North Carolina General Statutes].” Such amount of the lease or rental payment applicable to the sales price of a service contract for a motor vehicle sold at retail and sourced to this State should be separately stated on the monthly billing or other documentation given to the purchaser. N.C. Gen. Stat. 105-187.5(a) further provides “[w]here a retailer fails to separately state any portion of a lease or rental billing or payment that represents an amount applicable to the sale price of a service contract, the amount is deemed to be part of the gross receipts of a lease or rental of a vehicle.”

Additionally, before, on, or after March 1, 2016, the sales price of or the gross receipts derived from the sales price of a service contract for tangible personal property attached to a motor vehicle leased or rented should not be included in the gross receipts subject to the highway use tax imposed by Article 5A. Such amount of the lease or rental payment applicable to the sales price of a service contract for tangible personal property sold at retail for a motor vehicle and sourced to this State should be separately stated on the monthly billing or other documentation given to the purchaser. Where a retailer fails to separately state any portion of a lease or rental billing or payment that represents an amount applicable to the sales price of or the sales tax on a service contract for tangible personal property, the amount is deemed to be part of the gross receipts of a lease or rental of a vehicle and such amount is subject to the highway use tax imposed per N.C. Gen. Stat. § 105-187.5.

### **Process to Purchase Qualifying Items Exempt from Sales and Use Tax**

To purchase qualifying parts; repair, maintenance, and installation services; or other items for resale exempt from sales and use tax, a person should issue to a seller [Form E-595E, Streamlined Sales and Use Tax Agreement Certificate of Exemption](#), in connection with a qualifying purchase as the seller’s authority to exempt the sale from sales and use tax. Alternatively, the data elements, as required by N.C. Gen. Stat. § 105-164.28(a) to substantiate an exemption, may be provided to a seller. A person who does not collect the applicable sales or use tax on the retail sale or gross derived from an item subject to tax per N.C. Gen. Stat. § 105-164.4 remains liable for the tax due, unless the person maintains proper records to establish a sale is exempt from sales or use tax.

### **Exemption Certificate or Documentation Transition**

Effective March 1, 2016, N.C. Gen. Stat. § 105-164.13(62), as amended, provides an item or repair, maintenance, and installation services used to maintain or repair a motor vehicle pursuant to a service contract are not exempt from sales and use tax when sold by a retailer. A person, who purchases an item or repair, maintenance, and installation services for the purpose of resale, does not have to renew its exemption certificate previously executed with a seller. The seller can continue to rely on the previously executed blanket exemption certificate or data elements required by N.C. Gen. Stat. § 105-164.28(a) provided there is a recurring business relationship between the buyer and seller. A recurring business relationship exists when a period of no more than 12 months elapse between sales transactions.

Effective March 1, 2016, a person whose only purchases are of items or repair, maintenance, and installation services covered under service contracts sold for motor vehicles, and the person does not otherwise resale such items, should give notice to each seller that may rely on a previously executed exemption certificate

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that the exemption certificate is no longer applicable. The notification to the seller should be given at the time of or before any purchase made on or after March 1, 2016.

A person who purchases an item or service exempt from sales and use tax under a properly executed certificate of exemption or required data elements provided to the seller is liable for any sales and use tax due if the Department subsequently determines that the person is not eligible for the exemption claimed at the time of purchase.

### **Seller's Reliance and Relief from Liability**

A seller who obtains, maintains, and relies on a fully completed Form E-595E or data elements required by N.C. Gen. Stat. § 105-164.28(a), provided to the seller by a purchaser claiming an exemption, is not liable for any tax due on a sale to such person. If the purchaser fails to give proper notice that the exemption information should no longer be relied upon or where a purchaser claims an invalid exemption, the purchaser is liable for any tax, penalty, and interest due on such purchase unless the retailer is involved in any of the fraudulent activities listed in N.C. Gen. Stat. § 105-164.28(c).

### **Sourcing**

The retail sale of tangible personal property or repair, maintenance, and installation services are sourced in accordance with the sourcing principles set forth in N.C. Gen. Stat. § 105-164.4B. Specifically, repair, maintenance, and installation services performed on a motor vehicle are generally sourced or received at the location where the customer can potentially make first use of the motor vehicle on which the seller performed repair, maintenance, and installation services. Tangible personal property in general is sourced to the location where the tangible personal property is returned to the purchaser.

*Example: A business services a motor vehicle at the business's North Carolina location where the customer drops off and then picks up the serviced motor vehicle. The business must charge the general 4.75% State, applicable local (2.00% or 2.25%), and applicable transit (0.50%) rates of sales and use tax for the county where the business is located.*

*Example: A business services a motor vehicle at the business's location, but the business picks up and delivers the serviced vehicle to the customer's residence. The repair, maintenance, and installation services are sourced to the owner's residence since that is the location where the vehicle is returned to the owner. The business must charge the general 4.75% State, applicable local (2.00% or 2.25%), and applicable transit (0.50%) rates of sales and use tax for the county where the owner's residence is located.*

*Example: A business providing onsite calibration of equipment and charging a trip fee should charge sales tax on the charge for calibration and the trip fee. Following the sourcing principles provided in N.C. Gen. Stat. § 105-164.4B, the business must charge the general 4.75% State, applicable local (2.00% or 2.25%), and applicable transit (0.50%) rates of sales and use tax for the county where the onsite calibration takes place.*

### **Assistance**

General questions regarding this notice should be directed to the Taxpayer Assistance and Collection Center at telephone number 1-877-252-3052 (toll-free).

*To the extent that there is any change in 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, technical bulletin, or published guidance regarding sales and use tax issued prior to the date of this notice conflicts with this important notice, the provisions contained in this important notice supersede.*