



**NCDOR**

**NORTH  
CAROLINA  
DEPARTMENT  
OF REVENUE**

## **Important Notice: Sales and Use Tax Bulletins Updated**

The Sales and Use Tax Division has published the updated 2021 Sales and Use Tax Bulletins (SUTBs). The updated SUTBs are based on the law in effect as of January 1, 2021 and supersede any Sales and Use Tax Bulletins published prior to that date. The updated SUTBs are located at: <https://www.ncdor.gov/documents/sales-and-use-tax-bulletins>.

Included in the updated SUTBs are laws enacted by the North Carolina General Assembly in 2019 and 2020 as well as other changes providing additional information and clarification. Notable updates include the following:

- Clarifying language added to SUTB 4 – Sourcing.
- Certain changes for accommodation facilitators in SUTB 6 – Accommodations.
- Changes to SUTB 23 – Digital Property including:
  - Definition changes.
  - Information related to the exclusion of an “educational service” from “certain digital property.”
  - Two exemptions added related to certain digital property.
  - A section added for a legislated grace period for certain sales of certain digital property.
- Changes to SUTB 32 – Food including:
  - A new subsection added for artisan bakeries.
  - Clarifying changes made to the caterer section.
- A new bulletin added for marketplace facilitators and marketplace sellers, SUTB 59. The bulletin sections for consignment sales and auctions were moved to this SUTB and brought up-to-date.
- A new section added for graphic design fees, SUTB 60-26.
- Updated bulletin for photographers to include videographers, SUTB 65.

### **Additional Resources**

Sales and Use Tax Information - <https://www.ncdor.gov/taxes-forms/sales-and-use-tax>  
Call toll-free: 1-877-252-3052 (8:00 am until 5:00 pm EST, Monday through Friday).