



**Sales and Use Tax Division
North Carolina Department of Revenue
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Raleigh, North Carolina 27640-0001
www.dornc.com**

IMPORTANT NOTICE:
NOVEMBER ENERGY STAR SALES TAX HOLIDAY REPEALED

Effective July 1, 2014, N.C. Gen Stat. § 105-164.13D, which provided a sales and use tax holiday for Energy Star qualified products during the first weekend in November, **was repealed** per Session Law 2013-316. The following Energy Star qualified products sold between 12:01 A.M. on the first Friday of November and 11:59 P.M. the following Sunday are no longer exempt from sales and use tax under N.C. Gen. Stat. § 105-164.13D:

- Clothes washers.
- Freezers and refrigerators.
- Central air conditioners and room air conditioners.
- Air-source heat pumps.
- Ceiling fans.
- Dehumidifiers.
- Programmable thermostats.

Additional Note for Retailers

N.C. Gen. Stat. § 105-164.9 provides “[a]ny retailer who shall by any character or public advertisement offer to absorb the tax levied in [Article 5 of Chapter 105] or in any manner directly or indirectly advertise that the tax herein imposed is not considered an element in the price to the purchaser shall be guilty of a Class 1 misdemeanor. Any violations of the provisions of this section reported to the Secretary shall be reported by him to the Attorney General of the State to the end that such violations may be brought to the attention of the solicitor of the court of the county or district whose duty it is to prosecute misdemeanors in the jurisdiction. It shall be the duty of such solicitor to investigate such alleged violations and if he finds that this section has been violated prosecute such violators in accordance with the law.”

Assistance

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