



North Carolina Department of Revenue

Beverly Eaves Perdue  
Governor

Kenneth R. Lay  
Secretary

January 15, 2009

**IMPORTANT NOTICE**

TO: Taxpayers, Field Auditors and Revenue Officers

FROM: Sales and Use Tax Division  
North Carolina Department of Revenue

SUBJECT: Sales and Use Tax Technical Bulletins

The following Sales and Use Tax Technical Bulletins have been revised or issued to incorporate technical corrections and tax law changes made by the 2008 Session of the General Assembly.

| <u>BULLETIN NO.</u> | <u>TITLE OF BULLETIN</u>  |
|---------------------|---|
| 17-2                | REFUNDS TO NONPROFIT ENTITIES AND MEDICINES AND DRUGS PURCHASED BY HOSPITALS  |
| 17-3                | PARENT AND TEACHER ASSOCIATIONS   |
| 19-2                | REDUCED FOOD TAX  |
| 19-13               | SERVICE CHARGE OR GRATUITY IMPOSED ON FOOD, BEVERAGES OR MEALS  |
| 27-1                | TAXABLE GROSS RECEIPTS  |
| 27-5                | FEES OR CHARGES ASSOCIATED WITH ACCOMMODATION RENTALS   |
| 27-6                | SPECIFIC TRANSACTIONS   |
| 31-1                | CONTRACTORS, SUBCONTRACTORS AND RETAILER-CONTRACTORS  |
| 31-10               | CONTRACTS AWARDED PRIOR TO THE ENACTMENT OF THE ½% STATE, THE THIRD ½% LOCAL SALES AND USE TAX, AND THE ADDITIONAL ¼% LOCAL SALES AND USE TAX |
| 34-6                | CONSIGNMENT SALES   |
| 34-15               | ERRONEOUS INFORMATION FROM AGENT OF THE DEPARTMENT OF REVENUE   |
| 34-22               | DIPLOMATIC TAX EXEMPTION PROGRAM  |
| 34-24               | AUGUST SALES TAX HOLIDAY  |
| 34-25               | BUNDLED TRANSACTIONS (EFFECTIVE OCTOBER 1, 2007)  |
| 34-26               | INTERIOR DESIGNERS AND DECORATORS   |
| 34-27               | ENERGY STAR QUALIFIED PRODUCTS SALES AND USE TAX HOLIDAY  |
| 37-1                | SALES BY AND SALES TO THE UNITED STATES GOVERNMENT OR ANY AGENCIES OR INSTRUMENTALITIES THEREOF   |
| 50-2                | REFUNDS TO LOW ENTERPRISE OR DEVELOPMENT TIER BUSINESSES  |
| 50-4                | REFUNDS TO CERTAIN INDUSTRIAL FACILITIES  |
| 50-5                | REFUNDS TO PROFESSIONAL MOTORSPORTS RACING TEAMS AND MOTORSPORTS SANCTIONING BODIES   |
| 50-6                | REFUNDS FOR UTILITY COMPANIES (EFFECTIVE JULY 1, 2006)  |
| 50-7                | EXEMPTION AND REFUNDS FOR ELIGIBLE RAILROAD INTERMODAL FACILITY (EFFECTIVE JANUARY 1, 2007)   |
| 50-8                | REFUND FOR ANALYTICAL SERVICE (EFFECTIVE JANUARY 1, 2007)   |

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