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service that generates, acquires, stores, processes, or retrieves data and information and delivers it electronically to or allows electronic access by a consumer whose primary purpose for using the service is to obtain the processed data or information.’ ”

Based solely on the facts presented in your letter and subsequent letter from Mr. [REDACTED] it is determined that gross receipts derived from receipts the company’s online wellness information service are for an “information service” as is defined in N.C. Gen. Stat. § 105-164.3(14a). Pursuant to the provisions of N.C. Gen Stat. § 105-164(a)(6b) in reference to digital property, “[t]he [sales] tax does not apply . . . to an information service.” Therefore, the receipts derived from the online wellness information service are not subject to the State and local sales and use tax.

This letter ruling is based solely on the facts submitted to the Department of Revenue for consideration of the transactions described. If the facts and circumstances given are not accurate, or if they change, then the taxpayer requesting this ruling may not rely on it. If a taxpayer relies on this letter ruling and the Department discovers, upon examination, that the fact situation of the taxpayer is different in any material aspect from the facts and circumstances given in this letter ruling, the letter ruling will not afford the taxpayer any protection. It should be noted that this letter ruling is not to be cited as precedent and that a change in statute, a regulation, or case law could void this ruling.

If you have any questions, you may contact me at the telephone number listed at the bottom of the first page of this letter.

Very truly yours,

[REDACTED]
Administration Officer
Sales and Use Tax Division

[REDACTED]
cc: [REDACTED], Director of Sales and Use Tax Division