

## **IMPORTANT NOTICE: SALES AND USE TAX BULLETINS UPDATED**

The Sales and Use Tax Division has published the updated 2023 Sales and Use Tax Bulletins (Bulletins). The updated Bulletins are based on the law in effect as of January 1, 2023 and supersede all prior Sales and Use Tax Bulletins. The updated SUTBs are located at: <https://www.ncdor.gov/documents/sales-and-use-tax-bulletins>.

The Bulletins were updated to reflect laws enacted during 2022. In addition, the bulletins were updated to clarify and provide additional guidance on existing laws. The updates include new or updated guidance addressing the following topics:

- Exemption for a qualifying or conditional farmer who operates a zoo, SUTB 27-4C
- Exemption for wildlife managers, SUTB 27-9
- Federal government credit card programs, SUTB 36-1C
- Exemption for interstate air and ground couriers, SUTB 52-2
- COVID test kits, SUTB 60-27
- Venue rentals, SUTB 60-28
- Central wired audio systems, SUTB 72-20

### **Additional Resources**

You can find additional information about North Carolina Sales and Use Tax at <https://www.ncdor.gov/taxes-forms/sales-and-use-tax>. If you have additional question, you may call the Department toll-free at 1-877-252-3052 (8:00 am until 4:30 pm EST, Monday through Friday).