

## SECTION .1300 - SALES IN INTERSTATE COMMERCE

### 17 NCAC 07B .1301 OUT-OF-STATE DELIVERIES

(a) To qualify for the exemption from sales or use tax on out-of-State deliveries set out in G.S. 105-164.13(33a), a retailer who delivers items, as the term item is defined in G.S. 105-164.3, to the purchaser at a point outside the State, or causes items to be delivered by a common carrier or the United States Postal Service to the purchaser at a point outside the State, shall maintain documentation substantiating the transportation and delivery to a point outside the State. Documentation substantiating the transportation and delivery to a point outside the State shall be any of the following:

- (1) A waybill or bill of lading made out to the seller's order calling for delivery.
- (2) An insurance or registry receipt issued by the United States Postal Service, or a postal service receipt.
- (3) A trip sheet that is signed by the retailer's delivery agent, shows the signature and address of the person who received the delivered goods outside the State, and states the location and time of delivery.
- (4) Retailer's records kept in the ordinary course of business substantiating that a sale of certain digital property is sourced to a location outside North Carolina.

(b) A retailer is liable for rates of sales or use tax due on the sale as though the delivery was made in this State if it does not maintain documentation substantiating the transportation and delivery of an item to a point outside the State.

*History Note: Authority G.S. 105-164.3; 105-164.4; 105-164.4B; 105-164.6; 105-164.13; 105-164.22; 105-262; 105-264; 105-467; 105-468; 105-469; 105-483; 105-498; 105-507.2; 105-509.1; 105-510.1; 105-511.3; 105-537; 105-538;  
Eff. February 1, 1976;  
Amended Eff. July 1, 1999; August 1, 1998; October 1, 1993; October 1, 1991;  
Readopted Eff. January 1, 2024.*