

**17 NCAC 07B .2212 SALES OF FISH AND OTHER SEAFOODS**

(a) A person making retail sales of fish or other seafood shall collect and remit sales and use tax on the sales price of the fish or other seafood unless exempt under Paragraph (b) of this Rule. The rates of sales and use tax on fish and other seafood are as follows:

- (1) Fish or other seafood sold for ingestion or chewing by humans and that is consumed for its taste or nutritional value is subject to the two percent local food rate of sales and use tax, imposed by Articles 39, 40, and 42 of Chapter 105 of the North Carolina General Statutes, unless the fish or other seafood is prepared food.
- (2) Fish or other seafood meeting the definition of prepared food in G.S. 105-164.4L is subject to sales and use tax, pursuant to G.S. 105-164.4.
- (3) Live fish or other seafood not intended for human consumption, such as pet fish or fish for ponds, is subject to sales and use tax, pursuant to G.S. 105-164.4.
- (4) Fish or other seafood sold for bait is subject to sales and use tax, pursuant to G.S. 105-164.4.
- (5) Other sales of fish or other seafood are subject to sales and use tax, pursuant to G.S. 105-164.4.

(b) Pursuant to G.S. 105-164.13(7), sales of fish or other seafood in its original or unmanufactured state by a person selling in the capacity of a producer, such as an angler or fisher selling in that capacity, are exempt from sales and use tax.

*History Note: Authority G.S. 105-164.3; 105-164.4; 105-164.4L; 105-164.13; 105-262; 105-264; 105-467; 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;  
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