



The NC Department of Revenue has made a revision to the Sales Tax Directive (somehow still dated February 6, 2020). It changes the information on page 2 of their Directive regarding the definition of "Sales price."

This new link goes to the full (revised) NCDOR Sales Tax Directive, which NCALB has posted on its website:

<http://ncalb.org/pdfs/Important%20Sales%20Tax%20Notice%20-%20Auctioneers.pdf>

Included from the email sent last week:

"If auctioneers have questions about this notice, they may call the Department at 1-877-252-3052 (8:00 am until 5:00 pm EST, Monday through Friday). Ask for Sales Tax Level 3.

*NC Department of Revenue
Sales and Use Tax Administration"*