

§ 105-164.29A. State government exemption process.

(a) Application. – To be eligible for the exemption provided in G.S. 105-164.13(52), a State agency must obtain from the Department a sales tax exemption number. The application for exemption must be in the form required by the Secretary, be signed by the State agency's head, and contain any information required by the Secretary. The Secretary must assign a sales tax exemption number to a State agency that submits a proper application. This section does not apply to any of the following State agencies:

- (1) An occupational licensing board, as defined in G.S. 93B-1.
- (2) An entity listed in G.S. 105-164.14(c).

(b) Liability. – A State agency that does not use the items purchased with its exemption number must pay the tax that should have been paid on the items purchased, plus interest calculated from the date the tax would otherwise have been paid. (2003-431, s. 4; 2004-170, s. 22; 2016-5, s. 3.22(a).)