

GENERAL ASSEMBLY OF NORTH CAROLINA  
1985 SESSION

CHAPTER 704  
SENATE BILL 663

AN ACT TO IMPOSE SALES TAX ON ALL PROPERTY SOLD AT FLEA MARKETS, TO REQUIRE ALL PERSONS WHO SELL PROPERTY AT FLEA MARKETS TO DISPLAY THEIR SALES TAX LICENSES, AND TO REQUIRE PERSONS WHO SELL AT FLEA MARKETS TO FURNISH EVIDENCE TO THE LESSOR OF THE MARKET THAT THEY ARE REGISTERED FOR SALES TAX PURPOSES.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-164.4 is amended as follows:

(1) by inserting a new subdivision between subdivisions (4a) and (5) to read:

"(4b) A person who sells tangible personal property at a flea market, other than his own household personal property, is considered a retailer under this Article. A tax is levied on that person at the rate of three percent (3%) of the sales price of each article sold by him at the flea market. A person who leases or rents space at a flea market may not lease or rent this space unless the retailer requesting to rent or lease the space furnishes evidence that he has obtained the license required by this Article. A person who leases or rents space at a flea market shall keep records of retailers to whom he has leased or rented space at the market. As used in this subdivision, the term 'flea market' means a place where space is rented to a person for the purpose of selling tangible personal property."; and

(2) by adding a new sentence at the end of subdivision (7) to read: "A retailer who sells tangible personal property at a flea market shall conspicuously display his sales tax license when making sales at the flea market."

Sec. 2. This act shall become effective October 1, 1985.

In the General Assembly read three times and ratified, this the 11th day of July, 1985.