§ 105-164.26. Presumption that sales are taxable.

For the purpose of the proper administration of this Article and to prevent evasion of the retail sales tax, the following presumptions apply:

(1) That all gross receipts of wholesale merchants and retailers are subject to the retail sales tax until the contrary is established by proper records as required in this Article.

(2) That tangible personal property sold by a person for delivery in this State is sold for storage, use, or other consumption in this State.

(3) That tangible personal property delivered outside this State and brought to this State by the purchaser is for storage, use, or consumption in this State.

(4) That certain digital property sold for delivery or access in this State is sold for storage, use, or consumption in this State.

(5) That a service purchased for receipt in this State is purchased for storage, use, or consumption in this State. (1957, c. 1340, s. 5; 1998-98, s. 108; 2009-451, s. 27A.3(p); 2019-169, s. 3.3(q).)