

**§ 105-471. Retailer to collect sales tax.**

Every person liable for tax in a taxing county shall on and after the levy of the tax herein authorized collect the one percent (1%) local sales tax provided by this Article. A person is required to collect a local use tax on a transaction if a local sales tax does not apply to the transaction in accordance with G.S. 105-164.8(c).

The tax to be collected under this Article shall be collected as a part of the sales price of an item or transaction subject to tax in accordance with G.S. 105-467. The tax shall be stated and charged separately from the sales price or purchase price and shall be shown separately on the sales record, except as provided in G.S. 105-164.7, and shall be paid by the purchaser to the person liable for the tax as trustee for and on account of the State or county wherein the tax is imposed. It is the intent and purpose of this Article that the local sales and use tax herein authorized to be imposed and levied by a taxing county shall be added to the sales price and that the tax shall be passed on to the purchaser instead of being borne by the person liable for the tax. The Secretary of Revenue shall design the necessary forms for filing returns and instructions to insure the full collection from a person liable for this tax, and the Secretary may adapt the present form used for the reporting and collecting of the State sales and use tax to this purpose. (1971, c. 77, s. 2; 1973, c. 476, s. 193; 2016-5, s. 3.7(c); 2017-204, s. 2.9(e); 2018-5, s. 38.5(w).)