

North Carolina						
Statement of the issues	SSUTA section and/or rule reference	State authority	State's written comments	BAC/ public comments	Staff comment	CRIC decision
Report Issue 1: Certificate of Compliance change						
Section 302, 3rd question - add G.S. 105-467	SSUTA Section 302	105-467	The certificate of compliance originally reflected G.S. 105-466 in error. The correct statutory reference is updated to G.S. 105-467			N/A
Report Issue 2: Direct Mail sourcing						
The state was declared out of compliance because the new direct mail sourcing rules had not been adopted.	SSUTA Section 313	105-164.4B(a)(3)	At the time of submission of the certificate of compliance by the due date of August 1, 2013, House Bill 14 had been sent to the Governor on 7/25/2013 but the bill had not become law. HB 14 included language to address the 2012 compliance finding relative to direct mail sourcing. Section 23.(a) contains definitions for "advertising and promotional direct mail" and "other direct mail." Sections 23.(b) and 23.(c) contain language to incorporate sourcing requirements for direct mail. HB 14 became law on August 25, 2013 and is available at the following link: http://www.ncga.state.nc.us/Sessions/2013/Bills/House/PDF/H14v7.pdf . The State will submit an updated Taxability Matrix and Certificate of Compliance in the near future.			Note on report
Report Issue 3: Remittance of Funds Due Dates						
The citation given for payments due on a Saturday or Sunday (paragraph E.1) and for days the federal reserve banks are closed (paragraph E.2) only refers to legal banking holidays. Are the provisions relating to Saturdays and Sundays and the days the federal reserve bank is closed documented elsewhere?	SSUTA Section 319	G.S. 1-593: Rule 6a	As noted on the original certificate of compliance, the requirements for due dates that fall on weekends, holidays, or days the Federal Reserve Bank are closed is noted at the following location on the Department's website: http://www.dorn.com/taxes/sales/ncsst_statespecs.pdf (See page 6). Additionally, notations are included in the following publications: http://www.dorn.com/electronic/ach-debit-user-guide.pdf ;			