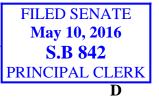
GENERAL ASSEMBLY OF NORTH CAROLINA SESSION 2015



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## SENATE BILL DRS15352-SV-28B (04/26)

	Short Title:	Exempt V	acation Linen Rentals From Sales Tax.	(Public)	
	Sponsors: Senator Cook (Primary Sponsor).				
	Referred to:				
1			A BILL TO BE ENTITLED		
2	AN ACT TO EXEMPT FROM SALES AND USE TAX THE RENTAL OF LINENS TO THE				
3	PROVIDER OF A RESIDENTIAL ACCOMMODATION.				
4	The General Assembly of North Carolina enacts:				
5		<b>SECTION 1.</b> G.S. 105-164.4F reads as rewritten:			
6	"§ 105-164.4F. Accommodation rentals.				
7					
8	(b) Tax. – The gross receipts derived from the rental of an accommodation are taxed at the				
9	general rate set in G.S. 105-164.4. Gross receipts derived from the rental of an accommodation				
10	include the sales price price, except as otherwise provided in this section, of the rental of the				
11	accommodation. The sales price of the rental of an accommodation is determined as if the rental				
12	were a rental of tangible personal property. The sales price of the rental of an accommodation				
13	marketed by a facilitator includes charges designated as facilitation fees and any other charges				
14	necessary to complete the rental.				
15	<ul><li>(e) Exemptions. – The tax imposed by this section does not apply to the following:</li></ul>				
16 17	(e) Ex (1)	-	vate residence, cottage, or similar accommodation the	-	
18		-	15 days in a calendar year other than a private i		
19			r accommodation listed with a real estate broker or a	-	
20	(2)		commodation supplied to the same person for a	0	
$\frac{1}{21}$	(-		nuous days.		
22	(3	(3) An accommodation arranged or provided to a person by a school, camp, or			
23			r entity where a tuition or fee is charged to the per		
24		the sc	hool, camp, or similar entity.		
25	<u>(4</u>	(4) The rental of linens by the provider of an accommodation, or the provider's			
26		<u>agent.</u>	if all of the following conditions are met:		
27		<u>a.</u>	The accommodation is a residence, cottage, or a s	imilar lodging facility	
28			and is not a hotel or a motel.		
29		<u>b.</u>	The purchaser of the accommodation has the opt		
30			charge, to obtain linens and the election is no	ot mandatory by the	
31		-	provider of the accommodation.	atad and identified	
32 33		<u>c.</u>	<u>The charges for the linen rental are separately sta</u> such on an invoice or similar billing document pro		
33 34			of the accommodation."	vided to the purchaser	
54					



## **General Assembly Of North Carolina**

1 **SECTION 2.** This act becomes effective July 1, 2016, and applies to gross receipts 2 derived from the rental of an accommodation that a consumer occupies or has the right to occupy

3 on or after that date.