

Sales Tax at Farmers Markets in North Carolina

Legislation adopted by the NC General Assembly in 2013 strengthens and clarifies existing state statutes regarding the collection of sales taxes by some vendors who sell products at farmers markets (and other events). The 2013 legislation also imposes new requirements on those who manage farmers markets.

1. Those who sell unprocessed agricultural products they actually produce are not required to collect sales tax from their customers. The 2013 legislation makes no change for this situation.
2. Those who sell items other than unprocessed agricultural products they actually produce must now provide the farmers market manager a copy of their N.C. Dept. of Revenue "Certificate of Registration".
3. Those who sell items other than unprocessed agricultural products they actually produce must also display their NC Dept. of Revenue "Certificate of Registration" at the farmers market where it may be seen by their customers. Beyond this, the farmers market will not inquire about a vendor's sales tax collections or their business with the N.C. Dept. of Revenue.
4. The N.C. Dept. of Revenue makes it possible to obtain a "Certificate of Registration" by visiting this link and clicking on the **REGISTER ONLINE** button at bottom of the page.
<http://www.dornrc.com/electronic/registration/index.html>

You may also apply for a N.C. Dept. of Revenue "Certificate of Registration" by printing, completing and mailing Form NC-BR.