

§ 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).)