



**Sales and Use Tax Division  
North Carolina Department of Revenue  
Post Office Box 25000  
Raleigh, North Carolina 27640-0001  
[www.dornc.com](http://www.dornc.com)**

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**IMPORTANT NOTICE:  
RENTALS OF PRIVATE RESIDENCES, COTTAGES OR SIMILAR  
ACCOMMODATIONS LISTED WITH A REAL ESTATE BROKER OR AGENT**

Session Law 2015-6, signed into law April 9, 2015, provides that with respect to the change in Section 8.1. of S.L. 2014-3 regarding the rental of a private residence, cottage, or similar accommodation for fewer than 15 days in a calendar year and listed with a real estate broker or agent, the following provisions apply:

- (1) A retailer is liable for an overcollection of sales tax or occupancy tax for the rental of such an accommodation that was occupied or available to be occupied for nights beginning June 14, 2012, and ending June 30, 2014, and must remit the tax collected.
- (2) A retailer is not liable for an undercollection of sales tax or occupancy tax for the rental of such an accommodation that was occupied or available to be occupied for nights beginning June 1, 2014, and ending June 30, 2014, if the retailer made a good-faith effort to comply with the law and collect the proper amount of tax.

**Assistance**

Questions about this notice can be directed to the Taxpayer Assistance and Collection Center at telephone number 1-877-252-3052 (toll-free).

*To the extent that there is any change in statute or regulation, or new case law subsequent to the date of this notice, the provisions in this important notice may be superseded or voided. To the extent that any provisions in any other notice, directive, technical bulletin, or published guidance regarding sales and use tax issued prior to the date of this notice conflicts with this important notice, the provisions contained in this important notice supersede.*