



North Carolina Department of Revenue Sales and Use Tax Division

Roy Cooper
Governor

Ronald G. Penny
Acting Secretary

MEMORANDUM

Date: February 17, 2017

To: Certified Service Providers

From: Eric K. Wayne, Director

Subject: Local Jurisdiction Update - Certain Addresses in First Quarter 2017 Boundary Database

Effective February 16, 2017, the boundary database (NCB2017Q1Feb16) is available on the Department's website. Changes are included in the boundary database to update the local jurisdiction for twenty-five records (12500-13599 E. Independence Blvd., Matthews, NC 28105) to Union County (179) from Mecklenburg County (119 & 99119). Additionally, the boundary database (NCB2017Q1Feb16) was added to the Streamlined Sales Tax Governing Board website and the Department's website at www.dornc.com.

N.C. Gen. Stat. § 105-164.42L states, "[t]he Secretary may develop databases that provide information on the boundaries of taxing jurisdictions and the tax rates applicable to those taxing jurisdictions. A person who relies on the information provided in these databases is not liable for underpayments of tax attributable to erroneous information provided by the Secretary in those databases until 10 business days after the notification by the Secretary." The local rate of tax for Union County is currently 2.00%. The Mecklenburg County local rate of tax is currently 2.00% and an additional 0.50% transit rate of tax applies to sales and purchases subject to the general 4.75% State rate of tax.

A certified service provider (CSP) or other person who may have relied on the incorrect local jurisdictions for the twenty-five addresses included in the Boundary Database Q12017, should correct the jurisdictions by March 2, 2017.