

§ 105-164.42K. Registration and effect of registration.

Registration under the Agreement satisfies the registration requirements under this Article. A seller who registers under the Agreement within 12 months after the State becomes a member of the Agreement and who meets the following conditions is not subject to assessment for sales tax for any period before the effective date of the seller's registration:

- (1) The seller was not registered with the State during the 12-month period before the effective date of this State's participation in the Agreement.
- (2) When the seller registered, the seller had not received a letter from the Department notifying the seller of an audit.
- (3) The seller continues to be registered under the Agreement and to remit tax to the State for at least 36 months. (2005-276, s. 33.17.)