

§ 105-244.4A. Grace period from sales and use tax enforcement actions with respect to the sale of certain digital property by certain continuing education and professional development providers.

The Department shall take no action to assess a person for any sales and use tax due for a filing period beginning on or after October 1, 2019, and ending prior to August 1, 2020, with respect to the retail sale of digital audio works or digital audiovisual works that meet either of the conditions listed in this section. This section does not apply to a person that received specific written advice from the Secretary for the transactions at issue for the laws in effect for the applicable period or to a person that collected tax and failed to remit it to the Department. The conditions are:

- (1) The digital audio works or digital audiovisual works consist of continuing education instruction approved or required by an occupational licensing board.
- (2) The digital audio works or digital audiovisual works consist of professional development instruction for school board members, administrators, or staff. (2020-6, s. 3(d); 2020-58, s. 3.6.)