

Subpart 4. Remote Sellers. (Effective July 1, 2022)

§ 105-113.38A. (Effective July 1, 2022, and applicable to sales or purchases occurring on or after that date) Remote seller requirements.

A remote seller must do all of the following with respect to a remote sale:

- (1) Obtain a license from the Secretary as required by this Part before accepting an order.
- (2) Report, collect, and remit to the Secretary all applicable taxes as set out in this Part and Article 5 of this Chapter. A remote seller that meets the definition of a "retailer" as defined in Article 5 of this Chapter is subject to all State laws that apply to a retailer in this State. (2021-180, s. 42.9(g).)