Is the University exempt from sales and use tax?

Tell Me

As a state agency, the University is exempt from North Carolina sales and use tax for qualifying purchases effective July 1, 2004.

1. The University’s North Carolina sales and use tax exemption number is 400019.
2. The exemption number is the University’s authority for purchasing items subject to sales and use tax without payment of tax to vendors.
3. This tax exemption is only for direct purchase use.

4. Go to the Tax Office web page and look under "Informational Documents" to select and view the UNC Charlotte Sales and Use Tax Certificate of Exemption.

The following items are not exempt from sales and use tax:

- Prepared food and beverage taxes levied and administered by various local governments in the State
- Occupancy taxes levied and administered by various local governments in the State
- Highway use taxes paid on the purchase, lease or rental of motor vehicles
- State sales taxes levied on electricity or local, private or toll telecommunications services
- Scrap tire disposal tax levied on new tires
- White goods disposal tax levied on new white goods
- Dry-cleaning solvent tax levied on dry-cleaning solvent purchased by a dry-cleaning facility
- Excise tax on piped natural gas

Related FAQs

- Is the University exempt from sales and use tax?
- Why are there four wage amounts listed on my Form W-2?
- Who is exempt from FICA tax withholding?
- When are Form W-2's distributed to employees?
- When are FICA taxes withheld from student wages?