



CHAPTER 105
ARTICLE 2 - PRIVILEGE TAXES

N.C.G.S. § 105-108.

Property used in a licensed business not exempt from taxation.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT c. 158, s. 186 — first act in the lineage	RETRIEVED 21 September 2026, 02:13 UTC	SOURCE FINGERPRINT 510c86b81b85b93b5226de2b - 74f1e2b8794b941077c30ddf - 2b46680ce7495874
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A State license, issued under any of the provisions of this Article shall not be construed to exempt from other forms of taxation the property employed in such licensed business, trade, employment, or profession.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
1 ACT

Amendment lineage

The State prints this history as a single parenthetical at the foot of the section. It is reproduced verbatim in the colophon and unpacked below in order of enactment.

1939				1940			
TICK HEIGHT = ACTS IN THAT YEAR				DASHED = RECODIFICATION, NOT AMENDMENT			
Nº	YEAR	ACT		CHARACTER			
01	1939	c. 158, s. 186		ENACTED			

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-108 (1939).

Pinpoint keys are set in the left margin of the text rather than line numbers: subsection designators are stable across editions and paper sizes, line numbers are not.

COLOPHON

Provenance

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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE
(1939, c. 158, s. 186.)

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NORTH CAROLINA LAW — STATUTE EXPORT, FORMAT V1

