



CHAPTER 105
ARTICLE 2 - PRIVILEGE TAXES

N.C.G.S. § 105-109.

Obtaining license and paying tax.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 2014-3, s. 12.3(b) — eleventh act in the lineage	RETRIEVED 21 September 2026, 02:14 UTC	SOURCE FINGERPRINT 8ccc8c0d17a564b02884226b - 6f231caa1b04cc65650b1829 - 09f10982c15f5286
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- § 105-109(a)

Repealed by Session Laws 1998-95, s. 13, effective July 1, 1999.
- § 105-109(b)

License Required. - Before a person may engage in a business, trade, or profession for which a license is required under this Article, the person must be licensed by the Department. To obtain a license, a person must submit an application to the Department for the license and pay the required tax. An application for a license is considered a return.

The Department must issue a license to a person who files a completed application and pays the required tax. A license must be displayed conspicuously at the location of the licensed business, trade, or profession.
- § 105-109(c)

Repealed by Session Laws 1998-212, s. 29A.14(a), effective January 1, 1999.
- § 105-109(d)

Penalties. - The penalties in G.S. 105-236 apply to this Article. The Secretary may collect a tax due under this Article in any manner allowed under Article 9 of this Chapter.
- § 105-109(e)

Repealed by Session Laws 2014-3, s. 12.3(b), effective July 1, 2015. See note for applicability.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
11 ACTS

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	1977		2014
TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT			
Nº	YEAR	ACT	CHARACTER
01	1939	c. 158, s. 187	ENACTED
02	1957	c. 859	AMENDED
03	1963	c. 294, s. 5	AMENDED
04	1973	c. 108, s. 51	AMENDED
05	1973	c. 476, s. 193	AMENDED
06	1993	c. 539, ss. 698, 699	AMENDED
07	1994	Ex. Sess., c. 24, s. 14(c)	AMENDED
08	1998	S.L. 1998-95, s. 13	AMENDED
09	1998	S.L. 1998-212, s. 29A.14(a)	AMENDED
10	2007	S.L. 2007-491, s. 7	AMENDED
11	2014	S.L. 2014-3, s. 12.3(b)	AMENDED

Authorities referenced

Every G.S. cross-reference appearing in the text of this section, in order of first appearance. Nothing is characterized; the operative language is quoted from the section itself.

REFERENCE	APPEARS IN	OPERATIVE LANGUAGE IN THIS SECTION
G.S. 105-236	(d)	"Penalties. - The penalties in"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-109 (2014).

PINPOINT

N.C. Gen. Stat. § 105-109(a) (2014).

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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This is not the official text. The official text is published by the General Assembly of North Carolina.

HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1939, c. 158, s. 187; 1957, c. 859; 1963, c. 294, s. 5; 1973, c. 108, s. 51; c. 476, s. 193; 1993, c. 539, ss. 698, 699; 1994, Ex. Sess., c. 24, s. 14(c); 1998-95, s. 13; 1998-212, s. 29A.14(a); 2007-491, s. 7; 2014-3, s. 12.3(b).)

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