CHAPTER 105

ARTICLE 2D - UNAUTHORIZED SUBSTANCES TAXES

N.C.G.S. § 105-113.111.

Assessments.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2007-491, s. 8 — sixth act in the lineage	21 September 2026, 03:10 UTC	fa30e714801a4ece8e29743e - 65b226cb4a184e5c832d456e - 712b4210b5583057

Notwithstanding any other provision of law, an assessment against a dealer who possesses an unauthorized substance to which a stamp has not been affixed as required by this Article shall be made as provided in this section. The Secretary shall assess a tax, applicable penalties, and interest based on personal knowledge or information available to the Secretary. The Secretary shall notify the dealer in writing of the amount of the tax, penalty, and interest due, and demand its immediate payment. The notice and demand shall be either mailed to the dealer at the dealer's last known address or served on the dealer in person. If the dealer does not pay the tax, penalty, and interest immediately upon receipt of the notice and demand, the Secretary shall collect the tax, penalty, and interest pursuant to the jeopardy collection procedures in G.S. 105-241.23 or the general collection procedures in G.S. 105-242, including causing execution to be issued immediately against the personal property of the dealer, unless the dealer files with the Secretary a bond in the amount of the asserted liability for the tax, penalty, and interest. The Secretary shall use all means available to collect the tax, penalty, and interest from any property in which the dealer has a legal, equitable, or beneficial interest. The dealer may seek review of the assessment as provided in Article 9 of this Chapter.

END OF SECTION TEXT

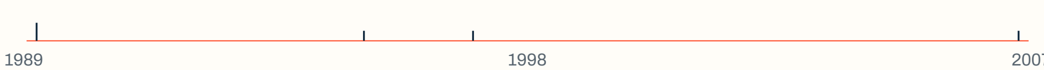
APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I

6 ACTS

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.



TICK HEIGHT = ACTS IN THAT YEAR

DASHED = RECODIFICATION, NOT AMENDMENT

№	YEAR	ACT	CHARACTER

01	1989	c. 772, s. 1	ENACTED
02	1989	1989 (Reg. Sess., 1990), c. 1039, s. 2	AMENDED
03	1989	1991 (Reg. Sess., 1992), c. 900, s. 20(d)	AMENDED
04	1995	c. 340, s. 1	AMENDED
05	1997	S.L. 1997-292, s. 1	AMENDED
06	2007	S.L. 2007-491, s. 8	AMENDED

APPARATUS II
2 AUTHORITIES

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. 105-241.23		*"to the jeopardy collection procedures in"*
G.S. 105-242		*"or the general collection procedures in"*

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-113.111 (2007).

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

(1989, c. 772, s. 1; 1989 (Reg. Sess., 1990), c. 1039, s. 2; 1991 (Reg. Sess., 1992), c. 900, s. 20(d); 1995, c. 340, s. 1; 1997-292, s. 1; 2007-491, s. 8.)

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