



CHAPTER 105
ARTICLE 2E - TAX ON INTERACTIVE SPORTS WAGERING OPERATORS

N.C.G.S. § 105-113.126A.

Registration and discontinuance requirements.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT No amendment history on record	RETRIEVED 21 September 2026, 03:45 UTC	SOURCE FINGERPRINT dece261fbe4a7d991409e53a - 92770bfe147e15076dbb4b2c - ad67e9036826a2a1
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- § 105-113.126A(a)

Registration Required. - An interactive sports wagering operator must register with the Secretary.
- § 105-113.126A(-b)

Registration Form. - Registration must be in a form required by the Secretary and include all information requested. If an interactive sports wagering operator fails to register, the Secretary must notify the Lottery Commission of the violation.
- § 105-113.126A(c)

Discontinuance of Authorized Activities. - An interactive sports wagering operator who changes ownership or stops engaging in the activities licensed under Article 9 of Chapter 18C of the General Statutes must notify the Secretary in writing of the change. The interactive sports wagering operator is responsible for maintaining a bond or irrevocable letter of credit as required by G.S. 105-113.127 and submitting all returns and the payment of all taxes for which the interactive sports wagering operator is liable under this Article while licensed. (2023-42, s. 5.)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS II
1 AUTHORITY

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.

G.S. 105-113.127

(c)

"letter of credit as required by"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-113.126A (2026).

PINPOINT

N.C. Gen. Stat. § 105-113.126A(a) (2026).

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

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