CHAPTER 105

ARTICLE 3 - FRANCHISE TAX

N.C.G.S. § 105-127.

When franchise or privilege taxes payable.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2013-414, s. 1(d) — eighth act in the lineage	21 September 2026, 04:21 UTC	c22d8e759423b44182ce33b9 - 3a5ee952832cf97fbd3d7628 - 885886501a55a317

§ 105-127(a) Every corporation, domestic or foreign, that is required to file a return with the Secretary shall, unless otherwise provided, pay annually the franchise tax as required by G.S. 105-122.

§ 105-127(b) Repealed by Session Laws 1998-98, s. 78, effective August 14, 1998.

§ 105-127(c) It shall be the duty of the treasurer or other officer having charge of any such corporation, domestic or foreign, upon which a tax is herein imposed, to transmit the amount of the tax due to the Secretary of Revenue within the time provided by law for payment of same.

§ 105-127(d) ,(e) Repealed by Session Laws 2002-72, s. 11, effective August 12, 2002.

§ 105-127(f) After the end of the income year in which a domestic corporation is dissolved pursuant to Part 1 of Article 14 of Chapter 55 of the General Statutes, the corporation is no longer subject to the tax levied in this Article unless the Secretary of Revenue finds that the corporation has engaged in business activities in this State not appropriate to winding up and liquidating its business and affairs.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I

8 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	1939	c. 158, s. 215	ENACTED
02	1973	c. 476, s. 193	AMENDED
03	1991	c. 30, s. 7	AMENDED
04	1993	c. 485, s. 6	AMENDED
05	1998	S.L. 1998-98, s. 78	AMENDED
06	2002	S.L. 2002-72, s. 11	AMENDED
07	2011	S.L. 2011-330, s. 9	AMENDED
08	2013	S.L. 2013-414, s. 1(d)	AMENDED

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.

REFERENCE	APPEARS IN	OPERATIVE LANGUAGE IN THIS SECTION
G.S. 105-122	(a)	*"the franchise tax as required by"*

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-127 (2013).

PINPOINT

N.C. Gen. Stat. § 105-127(a) (2013).

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

This document reproduces the text of one section of the General Statutes of North Carolina from a source file whose SHA-256 digest is printed on every page. The digest fixes the bytes this export was made from; if the State's file changes, the digest will not match.

The text of the section is unaltered. Subsection designators have been moved from the run of text into the margin. The amendment history and the table of authorities are derived from the section by mechanical extraction — they add no characterization of the law.

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. 215; 1973, c. 476, s. 193; 1991, c. 30, s. 7; 1993, c. 485, s. 6; 1998-98, s. 78; 2002-72, s. 11; 2011-330, s. 9; 2013-414, s. 1(d).)

SET IN SPECTRAL AND ARCHIVO
NORTH CAROLINA LAW — STATUTE EXPORT, FORMAT V1