



CHAPTER 105

ARTICLE 3 - FRANCHISE TAX

N.C.G.S. § 105-129.

Extension of time for filing returns.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2024-28, s. 1.4(d) — eighth act in the lineage	21 September 2026, 01:26 UTC	75785565a9f5a0671cf9b128 - fa75c2fee3afb72b312940cb - ffc68c5c528465b2

A return required by this Article is due on or before the date set in this Article. A taxpayer may receive an extension of time to file a return under G.S. 105-263.

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.



Nº	YEAR	ACT	CHARACTER
01	1939	c. 158, s. 216	ENACTED
02	1955	c. 1350, s. 17	AMENDED
03	1959	c. 1259, s. 9	AMENDED
04	1973	c. 476, s. 193	AMENDED
05	1977	c. 1114, s. 6	AMENDED
06	1977	1989 (Reg. Sess., 1990), c. 984, s. 7	AMENDED
07	1997	S.L. 1997-300, s. 2	AMENDED
08	2024	S.L. 2024-28, s. 1.4(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. 105-263		<i>"time to file a return under"</i>

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-129 (2024).

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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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. 216; 1955, c. 1350, s. 17; 1959, c. 1259, s. 9; 1973, c. 476, s. 193; 1977, c. 1114, s. 6; 1989 (Reg. Sess., 1990), c. 984, s. 7; 1997-300, s. 2; 2024-28, s. 1.4(d).)

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