



CHAPTER 105
ARTICLE 4A - WITHHOLDING; ESTIMATED INCOME TAX FOR INDIVIDUALS

N.C.G.S. § 105-163.2B.

North Carolina State Lottery Commission must withhold taxes.

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, 03:01 UTC	SOURCE FINGERPRINT cd74604f20377d785415fb15 - a22474c0673ee44ae9621dfc - 1a33ec94424fbe09
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The North Carolina State Lottery Commission, established by Chapter 18C of the General Statutes, must deduct and withhold State income taxes from the payment of winnings in an amount of six hundred dollars (\$600.00) or more. The amount of taxes to be withheld is a percentage of the winnings. The percentage is the individual income tax rate in G.S. 105-153.7. The Commission must file a return, pay the withheld taxes, and report the amount withheld in the time and manner required under G.S. 105-163.6 and G.S. 105-163.7 as if the winnings were wages. The taxes the Commission withholds are held in trust for the Secretary. (2005-276, s. 31.1(bb); 2005-344, s. 10.2(a); 2006-259, s. 8(f); 2006-264, s. 91(b); 2013-316, s. 1.3(g); 2015-259, s. 7.1(d).)

END OF SECTION TEXT

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APPARATUS II
3 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. 105-153.7		"the individual income tax rate in"
G.S. 105-163.6		"the time and manner required under"
G.S. 105-163.7		"manner required under G.S. 105-163.6 and"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-163.2B (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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