



CHAPTER 105
ARTICLE 5 - SALES AND USE TAX

N.C.G.S. § 105-164.1.

Short title.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 1998-98, s. 47 — second act in the lineage	RETRIEVED 21 September 2026, 06:17 UTC	SOURCE FINGERPRINT 0cc14a2686b25a57800aef68 - 96599b3156a33d4c6db3db62 - bfd8a7faefcc3678
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This Article shall be known as the "North Carolina Sales and Use Tax Act."

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
2 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.

1957		1978		1998
TICK HEIGHT = ACTS IN THAT YEAR		DASHED = RECODIFICATION, NOT AMENDMENT		
Nº	YEAR	ACT	CHARACTER	
01	1957	c. 1340, s. 5	ENACTED	
02	1998	S.L. 1998-98, s. 47	AMENDED	

APPARATUS III

Citation

FULL SECTION
N.C. Gen. Stat. § 105-164.1 (1998).

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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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
(1957, c. 1340, s. 5; 1998-98, s. 47.)

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