



CHAPTER 105
ARTICLE 5 - SALES AND USE TAX

N.C.G.S. § 105-164.10.

Retail tax calculation.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 2017-204, s. 2.9(h) — seventh act in the lineage	RETRIEVED 21 September 2026, 03:00 UTC	SOURCE FINGERPRINT 98c25a181ced24e5ef089b1d - c40d8e5df90f927bb291f2fb - cf1c6173b7040974
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For the convenience of the retailer in collecting the tax due under this Article, the Secretary must prescribe tables that compute the tax due on sales. The Secretary must issue a separate table for each rate of tax that may apply to a sale. A retailer is not required to collect tax due under this Article based on a bracket system.

In computing tax due under this Article, the tax computation must be carried to the third decimal place and must round up to the next cent whenever the third decimal place is greater than four. A person liable for tax under this Article may elect to compute the tax due on a transaction on an item or invoice basis and the rounding rule is applied to the aggregate tax due.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
7 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 1987 2017			
TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT			
Nº	YEAR	ACT	CHARACTER
01	1957	c. 1340, s. 5	ENACTED
02	1961	c. 826, s. 2	AMENDED
03	1973	c. 476, s. 193	AMENDED
04	1991	c. 689, s. 313	AMENDED
05	2013	S.L. 2013-316, s. 5(e)	AMENDED

06	2014	S.L. 2014-3, s. 5.1(f)	AMENDED
07	2017	S.L. 2017-204, s. 2.9(h)	AMENDED

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-164.10 (2017).

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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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1957, c. 1340, s. 5; 1961, c. 826, s. 2; 1973, c. 476, s. 193; 1991, c. 689, s. 313; 2013-316, s. 5(e); 2014-3, s. 5.1(f); 2017-204, s. 2.9(h).)

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