CHAPTER 105

ARTICLE 5 - SALES AND USE TAX

N.C.G.S. § 105-164.12A.

# Electric golf cart and battery charger considered a single article.

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The sale of an electric golf cart and a battery charger that is not physically attached to the golf cart is considered the sale of a single article of tangible personal property in imposing tax under this Article if the battery charger is designed to recharge the golf cart and is sold to the purchaser of the golf cart when the golf cart is sold. (1985 (Reg. Sess., 1986), c. 901.)

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APPARATUS III

## Citation

FULL SECTION

N.C. Gen. Stat. § 105-164.12A (2026).

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