



CHAPTER 105

ARTICLE 5 - SALES AND USE TAX

N.C.G.S. § 105-164.19.

Extension of time for making returns and payment.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2018-5, s. 38.5(n) — seventh act in the lineage	21 September 2026, 03:11 UTC	56983b7593e46175932e4e02 - 6eaa094e263293f1423b55eb - 42913a92f94d3cd7

The Secretary for good cause may extend the time for filing any return under the provisions of this Article and may grant additional time within which to file the return and pay the tax due pursuant to G.S. 105-263(b).

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		1988		2018	
TICK HEIGHT = ACTS IN THAT YEAR		DASHED = RECODIFICATION, NOT AMENDMENT			
Nº	YEAR	ACT	CHARACTER		
01	1957	c. 1340, s. 5	ENACTED		
02	1973	c. 476, s. 193	AMENDED		
03	1977	c. 1114, s. 10	AMENDED		
04	1985	c. 656, s. 30	AMENDED		
05	2007	S.L. 2007-491, s. 44(1)a	AMENDED		
06	2013	S.L. 2013-414, s. 1(f)	AMENDED		
07	2018	S.L. 2018-5, s. 38.5(n)	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(b)		"pay the tax due pursuant to"

APPARATUS III

Citation

FULL SECTION
N.C. Gen. Stat. § 105-164.19 (2018).

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; 1973, c. 476, s. 193; 1977, c. 1114, s. 10; 1985, c. 656, s. 30; 2007-491, s. 44(1)a; 2013-414, s. 1(f); 2018-5, s. 38.5(n).)

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