



CHAPTER 105
ARTICLE 5 - SALES AND USE TAX

N.C.G.S. § 105-164.2.

Purpose.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT c. 1340, s. 5 — first act in the lineage	RETRIEVED 21 September 2026, 04:55 UTC	SOURCE FINGERPRINT 20c4bfd842d2768fa2d86fd3 - e38f17b21a75ebe72495b92f - 3a7da1a06d137f3c
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The taxes herein imposed shall be in addition to all other license, privilege or excise taxes and the taxes levied by this Article are to provide revenue for the support of the public school system of this State and for other necessary uses and purposes of the government and State of North Carolina.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
1 ACT

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.

1 1957 1958			
TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT			
Nº	YEAR	ACT	CHARACTER
01	1957	c. 1340, s. 5	ENACTED

APPARATUS III

Citation

FULL SECTION
N.C. Gen. Stat. § 105-164.2 (1957).

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.)

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NORTH CAROLINA LAW — STATUTE EXPORT, FORMAT V1

