CHAPTER 105

ARTICLE 5 - SALES AND USE TAX

N.C.G.S. § 105-164.42D.

Relationship to North Carolina law.

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General Statutes of North Carolina, as published by the General Assembly	No amendment history on record	21 September 2026, 04:26 UTC	3d4bd6af5a006cac5315728e - fdee0dcb6308b94b83db3b3f - 8e12c73e89c349f2

No provision of the Agreement authorized by this Part invalidates or amends any provision of the law of this State. Adoption of the Agreement by this State does not amend or modify any law of this State. Implementation of a condition of the Agreement in this State must be made pursuant to an act of the General Assembly. (2001-347, s. 1.3; 2005-276, s. 33.31.)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-164.42D (2026).

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