



CHAPTER 105
ARTICLE 5 - SALES AND USE TAX

N.C.G.S. § 105-164.42F.

Cooperating sovereigns.

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General Statutes of North Carolina, as published by the General Assembly	No amendment history on record	21 September 2026, 03:10 UTC	a8960ab4d71f180b077edd2f - 8e056d8e65e60237be5ed6cb - f2a2ff39d30efd6c

The Agreement authorized by this Part is an accord among individual cooperating sovereigns in furtherance of their governmental functions. The Agreement provides a mechanism among the member states to establish and maintain a cooperative, simplified system for the application and administration of sales and use taxes under the laws of each member state. (2001-347, s. 1.3; 2005-276, s. 33.31.)

END OF SECTION TEXT

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APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-164.42F (2026).

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