



CHAPTER 105
ARTICLE 5 - SALES AND USE TAX

N.C.G.S. § 105-164.43D.

Applicable due date when due date falls on
a weekend, holiday, or when the Federal
Reserve Bank is closed.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT No amendment history on record	RETRIEVED 21 September 2026, 03:01 UTC	SOURCE FINGERPRINT 4a089c7abed5a4c0319261f2 - 728802e5ee489f867fc14b2f - c402f9c201bd20fc
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- § 105-164.43D(a)

Weekends and Holidays. - When the last day for doing an act required or permitted by this Article or Subchapter VIII of this Chapter falls on a Saturday, Sunday, or holiday, the act is considered to be done within the prescribed time limit if it is done on the next business day.
- § 105-164.43D(b)

Federal Reserve Bank Closure. - If the Federal Reserve Bank is closed on a due date that prohibits a person from making a payment by ACH debit or credit as required by this Article or Subchapter VIII of this Chapter, the payment is timely if made on the next day the Federal Reserve Bank is open. (2014-3, s. 14.10.)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-164.43D (2026).

PINPOINT

N.C. Gen. Stat. § 105-164.43D(a) (2026).

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