



CHAPTER 105
ARTICLE 5 - SALES AND USE TAX

N.C.G.S. § 105-164.44.

Penalty and remedies of Article 9 applicable.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	c. 476, s. 193 — second act in the lineage	21 September 2026, 05:40 UTC	7688eaf47b0b54498ea0818f - 05393ae88e14020462180ee6 - 38f05d2b09b85ee2

All provisions not inconsistent with this Article in Article 9, entitled "General Administration - Penalties and Remedies" of Subchapter I of Chapter 105 of the General Statutes, including but not limited to, administration, auditing, making returns, promulgation of rules and regulations by the Secretary, additional taxes, assessment procedure, imposition and collection of taxes and the lien thereof, assessments, refunds and penalties are hereby made a part of this Article and shall be applicable thereto.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
2 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		1965	1973
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

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-164.44 (1973).

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.)

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