



CHAPTER 105
ARTICLE 5 - SALES AND USE TAX

N.C.G.S. § 105-164.44E.

(Repealed effective July 1, 2030) Transfer to
the Dry-Cleaning Solvent Cleanup Fund.

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, 06:38 UTC	SOURCE FINGERPRINT 9b2d06461aeb9a38fd4f5de5 - b54cd8ade6491caca6f5db48 - 89dae8c159e7373e
--	---	---	--

- § 105-164.44E(a)

Transfer. - At the end of each quarter, the Secretary must transfer to the Dry-Cleaning Solvent Cleanup Fund established under G.S. 143-215.104C an amount equal to fifteen percent (15%) of the net State sales and use taxes collected under G.S. 105-164.4(a)(4) during the previous fiscal year, as determined by the Secretary based on available data.
- § 105-164.44E(b)

Sunset. - This section is repealed effective July 1, 2030. (2000-19, s. 1.1; 2009-483, ss. 6, 8; 2019-237, s. 6(b).)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS II
2 AUTHORITIES

Authorities referenced

Every G.S. cross-reference appearing in the text of this section, in order of first appearance. Nothing is characterized; the operative language is quoted from the section itself.

REFERENCE	APPEARS IN	OPERATIVE LANGUAGE IN THIS SECTION
G.S. 143-215.104C	(a)	"Dry-Cleaning Solvent Cleanup Fund established under"
G.S. 105-164.4(a)(4)	(a)	"sales and use taxes collected under"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-164.44E (2026).

PINPOINT

N.C. Gen. Stat. § 105-164.44E(a) (2026).

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

This document reproduces the text of one section of the General Statutes of North Carolina from a source file whose SHA-256 digest is printed on every page. The digest fixes the bytes this export was made from; if the State's file changes, the digest will not match.

The text of the section is unaltered. Subsection designators have been moved from the run of text into the margin. The amendment history and the table of authorities are derived from the section by mechanical extraction — they add no characterization of the law.

This is not the official text. The official text is published by the General Assembly of North Carolina.

SET IN SPECTRAL AND ARCHIVO
NORTH CAROLINA LAW — STATUTE EXPORT, FORMAT V1

