



CHAPTER 105
ARTICLE 5 - SALES AND USE TAX

N.C.G.S. § 105-164.44J.

Supplemental PEG channel support.

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, 04:04 UTC	SOURCE FINGERPRINT 66f4c29bb824f4a1fab839f5 - a7487343573f1cd169084b60 - eebaea02752a51db
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- § 105-164.44J(a) Definitions. - The following definitions apply in this section:
- (1) Existing agreement. - Defined in G.S. 66-350.
 - (2) PEG channel. - Defined in G.S. 66-350.
 - (3) PEG channel operator. - An entity that does one or more of the following:
 - a.Produces programming for delivery on a PEG channel.
 - b.Provides facilities for the production of programming or playback of programming for delivery on a PEG channel.
 - (4) Qualifying PEG channel. - A PEG channel that operates for at least 90 days during a fiscal year and that meets all of the following programming requirements:
 - a.It delivers at least eight hours of scheduled programming a day.
 - b.It delivers at least six hours and 45 minutes of scheduled, non-character-generated programming a day.
 - c.Its programming content does not repeat more than fifteen percent (15%) of the programming content on any other PEG channel provided to the same county or city.
 - (5) Supplemental PEG channel support funds. - The amount distributed to a county or city under G.S. 105-164.44I(b).
- § 105-164.44J(b) Certification. - A county or city must certify to the Secretary by July 15 of each year all of the qualifying PEG channels provided for its use during the preceding fiscal year by

a cable service provider under either G.S. 66-357 or an existing agreement. A county or city may not certify more than three qualifying PEG channels. The certification must include all of the following:

- (1) An identification of each channel as a public, an education, or a government channel.
- (2) The name and signature of the PEG channel operator for each channel. If a qualifying PEG channel has more than one PEG channel operator, the county or city must include the name of each operator of the PEG channel. A PEG channel operator may be included on the certification of only one county or city for each type of PEG channel that it operates.
- (3) Any other information required by the Secretary.

§ 105-164.44J(c)

Use of Funds. - A county or city must use the supplemental PEG channel support funds distributed to it for the operation and support of each of the qualifying PEG channels it certifies by allocating the amount it receives equally among each of the qualifying PEG channels. A county or city must distribute the supplemental PEG channel support funds to the PEG channel operator of the qualifying PEG channel within 30 days of its receipt of the supplemental PEG channel support funds from the Department, or as specified in an interlocal agreement. If a qualifying PEG channel has more than one PEG channel operator, the county or city must distribute the amount allocated for that PEG channel equally to each PEG channel operator, or as specified in an interlocal agreement.

§ 105-164.44J(d)

Errors in Certification. - If a county or city determines that it certified a PEG channel in error, the county or city must submit a revised certification to the Secretary, and the county or city must return all supplemental PEG channel support funds distributed to it as a result of the error. The Secretary must add the funds returned to the total amount of supplemental PEG channel support funds to be allocated in the following fiscal year. (2008-148, s. 3; 2010-158, s. 11(c).)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS II
3 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. 66-350	(a)(1)	<i>"Existing agreement. - Defined in"</i>
G.S. 105-164.44I(b)	(a)(5)	<i>"to a county or city under"</i>
G.S. 66-357	(b)	<i>"a cable service provider under either"</i>

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-164.44J (2026).

PINPOINT

N.C. Gen. Stat. § 105-164.44J(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.

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