



CHAPTER 105
ARTICLE 5 - SALES AND USE TAX

N.C.G.S. § 105-164.44M.

Transfer to Highway 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, 04:22 UTC	SOURCE FINGERPRINT e1688f8ec1b12b045b8f09ae - d5a798e48689947ca92320fa - 2f46307fea51336d
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§ 105-164.44M(a) Aviation. - The net proceeds of the tax collected on aviation gasoline and jet fuel under G.S. 105-164.4 must be transferred within 75 days after the end of each fiscal year to the Highway Fund. This amount is annually appropriated from the Highway Fund to the Division of Aviation of the Department of Transportation for prioritized capital improvements to general aviation airports for time-sensitive aviation capital improvement projects for economic development purposes.

§ 105-164.44M(b) Transportation Needs. - The Secretary must, on a monthly basis, transfer to the Funds listed below a percentage of the net proceeds of the tax collected under this Article at the State's general rate of tax set in G.S. 105-164.4(a). The percentages that must be transferred are as follows:

Percentage to	Percentage to
Fiscal Year	Highway FundHighway Trust Fund
2022-23	2%0%
2023-24	1%3%
2024-25 and thereafter	1.5%4.5%. (2015-259, s. 4.1(d); 2017-57, s. 34.21(a); 2022-74, s. 42.3(a); 2024-15, s. 18(a).)

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. 105-164.4	(a)	"aviation gasoline and jet fuel under"
G.S. 105-164.4(a)	(b)	"general rate of tax set in"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-164.44M (2026).

PINPOINT

N.C. Gen. Stat. § 105-164.44M(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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