CHAPTER 105

ARTICLE 5A - NORTH CAROLINA HIGHWAY USE TAX

N.C.G.S. § 105-187.10.

# Penalties and remedies.

| SOURCE | LAST AMENDMENT IN THIS TEXT | RETRIEVED | SOURCE FINGERPRINT |
|---|---|---|---|
| General Statutes of North Carolina, as published by the General Assembly | S.L. 2007-491, ss. 21, 44(1)b — third act in the lineage | 21 September 2026, 04:16 UTC | 4a7033cca41a95eeab1bf973 - da545ade1e978e08b6881e7d - f6be3c2a3c3d00e3 |

**§ 105-187.10(a)** Penalties. - The penalty for bad checks in G.S. 105-236(1) applies to a check offered in payment of the tax imposed by this Article. In addition, if a check offered to the Division in payment of the tax imposed by this Article is returned unpaid and the tax for which the check was offered, plus the penalty imposed under G.S. 105-236(1), is not paid within 30 days after the Commissioner demands its payment, the Commissioner may revoke the registration plate of the vehicle for which a certificate of title was issued when the check was offered.

**§ 105-187.10(b)** Unpaid Taxes. - The remedies for collection of taxes in Article 9 of this Chapter apply to the taxes levied by this Article and collected by the Commissioner. In applying these remedies, the Commissioner has the same authority as the Secretary.

**§ 105-187.10(c)** Appeals. - A taxpayer who disagrees with the presumed value of a motor vehicle must pay the tax based on the presumed value, but may appeal the value to the Commissioner. A taxpayer who appeals the value must provide two estimates of the value of the vehicle to the Commissioner. If the Commissioner finds that the value of the vehicle is less than the presumed value of the vehicle, the Commissioner shall refund any overpayment of tax made by the taxpayer with interest at the rate specified in G.S. 105-241.21 from the date of the overpayment.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I

3 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.


TICK HEIGHT = ACTS IN THAT YEAR    DASHED = RECODIFICATION, NOT AMENDMENT

| № | YEAR | ACT | CHARACTER |
|---|---|---|---|
| 01 | 1989 | c. 692, s. 4.1 | ENACTED |
| 02 | 1989 | c. 770, s. 74.8 | AMENDED |
| 03 | 2007 | S.L. 2007-491, ss. 21, 44(1)b | AMENDED |

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. 105-236(1) | (a) | *"The penalty for bad checks in"* |
| G.S. 105-241.21 | (c) | *"interest at the rate specified in"* |

APPARATUS III

## Citation

FULL SECTION

N.C. Gen. Stat. § 105-187.10 (2007).

PINPOINT

N.C. Gen. Stat. § 105-187.10(a) (2007).

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

(1989, c. 692, s. 4.1; c. 770, s. 74.8; 2007-491, ss. 21, 44(1)b.)

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