



CHAPTER 105
ARTICLE 5B - SCRAP TIRE DISPOSAL TAX

N.C.G.S. § 105-187.18.

Exemptions.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 2010-166, s. 3.4 — fifth act in the lineage	RETRIEVED 21 September 2026, 05:52 UTC	SOURCE FINGERPRINT 837e9b018bd145ae7000ae6a - e08b27bdf917e99638d9fb0f - c5ea14702a6f3c62
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- § 105-187.18(a) The taxes imposed by this Article do not apply to:
- (1) Bicycle tires and other tires for vehicles propelled by human power.
 - (2) Recapped tires.
 - (3) Tires sold for placement on newly manufactured vehicles.

§ 105-187.18(b) Except for the exemption for sales a state cannot constitutionally tax, the exemptions and refunds allowed in Article 5 of this Chapter do not apply to the taxes imposed by this Article.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
5 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.

	1991		2001		2010
	TICK HEIGHT = ACTS IN THAT YEAR		DASHED = RECODIFICATION, NOT AMENDMENT		
Nº	YEAR	ACT	CHARACTER		
01	1991	c. 221, s. 1	ENACTED		
02	1991	1991 (Reg. Sess., 1992), c. 867, s. 1	AMENDED		
03	1993	c. 364, s. 2	AMENDED		

04	2003	S.L. 2003-416, s. 19(a)	AMENDED
05	2010	S.L. 2010-166, s. 3.4	AMENDED

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-187.18 (2010).

PINPOINT

N.C. Gen. Stat. § 105-187.18(a) (2010).

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

(1991, c. 221, s. 1; 1991 (Reg. Sess., 1992), c. 867, s. 1; 1993, c. 364, s. 2; 2003-416, s. 19(a); 2010-166, s. 3.4.)

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