



CHAPTER 105
ARTICLE 5A - NORTH CAROLINA HIGHWAY USE TAX

N.C.G.S. § 105-187.2.

Highway use tax imposed.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT c. 692, s. 4.1 — first act in the lineage	RETRIEVED 21 September 2026, 04:17 UTC	SOURCE FINGERPRINT e6d2b8403e2aefb6ceb37a1b - 0aafbfc68b036e44278e4f5c - 559e7994a829a76a
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A tax is imposed on the privilege of using the highways of this State. This tax is in addition to all other taxes and fees imposed.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
1 ACT

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.

1989				1990
TICK HEIGHT = ACTS IN THAT YEAR		DASHED = RECODIFICATION, NOT AMENDMENT		
Nº	YEAR	ACT	CHARACTER	
01	1989	c. 692, s. 4.1	ENACTED	

APPARATUS III

Citation

FULL SECTION
N.C. Gen. Stat. § 105-187.2 (1989).

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

HISTORY PARENTHETICAL, AS PRINTED BY THE STATE
(1989, c. 692, s. 4.1.)

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NORTH CAROLINA LAW — STATUTE EXPORT, FORMAT V1

