



ARTICLE 5C - WHITE GOODS DISPOSAL TAX

Tax imposed.

A privilege tax is imposed on a white goods retailer at a flat rate for each new white good that is sold by the retailer. An excise tax is imposed on a new white good purchased for storage, use, or consumption in this State. The rate of the privilege tax and the excise tax is three dollars (\$3.00). These taxes are in addition to all other taxes.

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

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.

1993		2005		2016
TICK HEIGHT = ACTS IN THAT YEAR		DASHED = RECODIFICATION, NOT AMENDMENT		
Nº	YEAR	ACT	CHARACTER	
01	1993	c. 471, s. 3	ENACTED	
02	1998	S.L. 1998-24, ss. 1, 7	AMENDED	
03	2000	S.L. 2000-109, s. 9(a)	AMENDED	
04	2016	S.L. 2016-5, s. 3.20(a)	AMENDED	

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-187.21 (2016).

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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The text of the section is unaltered. Subsection designators have been moved from the run of text into the margin. The amendment history and the table of authorities are derived from the section by mechanical extraction — they add no characterization of the law.

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

(1993, c. 471, s. 3; 1998-24, ss. 1, 7; 2000-109, s. 9(a); 2016-5, s. 3.20(a).)

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