



CHAPTER 105
ARTICLE 5C - WHITE GOODS DISPOSAL TAX

N.C.G.S. § 105-187.22.

Administration.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2000-109, s. 9(a) — third act in the lineage	21 September 2026, 03:39 UTC	f7a5a50259946da00ca3600c - 5109f6b1abf4981ef62d60b3 - a134fe2502a747b8

The privilege tax this Article imposes on a white goods retailer is an additional State sales tax and the excise tax this Article imposes on the storage, use, or consumption of a new white good in this State is an additional State use tax. Except as otherwise provided in this Article, these taxes shall be collected and administered in the same manner as the State sales and use taxes imposed by Article 5 of this Chapter. As under Article 5 of this Chapter, the additional State sales tax paid when a new white good is sold at retail is a credit against the additional State use tax imposed on the storage, use, or consumption of the same white good.

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.

1993		1997	2000
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, s. 7	AMENDED
03	2000	S.L. 2000-109, s. 9(a)	AMENDED

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-187.22 (2000).

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
(1993, c. 471, s. 3; 1998-24, s. 7; 2000-109, s. 9(a).)

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