



CHAPTER 105

ARTICLE 5C - WHITE GOODS DISPOSAL TAX

N.C.G.S. § 105-187.23.

Exemptions and refunds.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2010-166, s. 3.5 — fifth act in the lineage	21 September 2026, 05:52 UTC	9215138049b3f8f9cd75b60e - 4e30e7de321f41e017c2729d - 38389c4bf9486ac5

§ 105-187.23(a) Exemptions. - Except for the exemption for sales a state cannot constitutionally tax, the exemptions allowed in Article 5 of this Chapter do not apply to the taxes imposed by this Article.

§ 105-187.23(b) Refunds. - The refunds allowed in Article 5 of this Chapter do not apply to the taxes imposed by this Article. A person who buys at least 50 new white goods of any kind in the same sale or purchase may obtain a refund equal to sixty percent (60%) of the amount of tax imposed by this Article on the white goods when all of the white goods purchased are to be placed in new or remodeled dwelling units that are located in this State and do not contain the kind of white goods purchased. To obtain a refund, a person must file an application for a refund with the Secretary. The application must contain the information required by the Secretary, be signed by the purchaser of the white goods, and be submitted by the date set by the Secretary.

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.

			
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
04	2003	S.L. 2003-416, s. 19(b)	AMENDED
05	2010	S.L. 2010-166, s. 3.5	AMENDED

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-187.23 (2010).

PINPOINT

N.C. Gen. Stat. § 105-187.23(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

(1993, c. 471, s. 3; 1998-24, s. 7; 2000-109, s. 9(a); 2003-416, s. 19(b); 2010-166, s. 3.5.)

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