



CHAPTER 105
ARTICLE 5D - DRY-CLEANING SOLVENT TAX

N.C.G.S. § 105-187.30.

(See note for repeal of Article) Definitions.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	No amendment history on record	21 September 2026, 02:20 UTC	f5dd37c028310cf53635dd47 - f77e647df0d46b0f21b71495 - 15e7a5b7622d9410

The definitions in G.S. 105-164.3 apply to this Article, and the following definitions apply to this Article:

Dry-cleaning facility. - Defined in G.S. 143-215.104B.

Dry-cleaning solvent. - Defined in G.S. 143-215.104B. (1997-392, s. 4; 2009-483, s. 5.)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS II
2 AUTHORITIES

Authorities referenced

Every G.S. cross-reference appearing in the text of this section, in order of first appearance. Nothing is characterized; the operative language is quoted from the section itself.

REFERENCE	APPEARS IN	OPERATIVE LANGUAGE IN THIS SECTION
G.S. 105-164.3		"The definitions in"
G.S. 143-215.104B	(null)(1)	"Dry-cleaning facility. - Defined in"

APPARATUS III

Citation

FULL SECTION
N.C. Gen. Stat. § 105-187.30 (2026).

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

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