



CHAPTER 105  
ARTICLE 5D - DRY-CLEANING SOLVENT TAX

N.C.G.S. § 105-187.32.

(See note for repeal of Article)  
Administration.

|                                                                                          |                                                                     |                                           |                                                                                                     |
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| SOURCE<br>General Statutes of North<br>Carolina, as published by the<br>General Assembly | LAST AMENDMENT IN THIS<br>TEXT<br>No amendment history on<br>record | RETRIEVED<br>21 September 2026, 06:35 UTC | SOURCE FINGERPRINT<br>4dad0c4fa5a97af2903cec48d -<br>82dd76508eb2f207e7dde44a -<br>c38f017e6a53e489 |
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The privilege tax this Article imposes on a dry-cleaning solvent retailer is an additional State sales tax, and the excise tax this Article imposes on the storage, use, or consumption of dry-cleaning solvent by a dry-cleaning facility 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 dry-cleaning solvent is sold at retail is a credit against the additional State use tax imposed on the storage, use, or consumption of the same dry-cleaning solvent. (1997-392, s. 4; 2009-483, s. 5.)

END OF SECTION TEXT

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APPARATUS III

Citation

FULL SECTION  
N.C. Gen. Stat. § 105-187.32 (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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