



CHAPTER 105  
ARTICLE 5A - NORTH CAROLINA HIGHWAY USE TAX

N.C.G.S. § 105-187.7.

Credits.

|                                                                                    |                                                                        |                                           |                                                                                              |
|------------------------------------------------------------------------------------|------------------------------------------------------------------------|-------------------------------------------|----------------------------------------------------------------------------------------------|
| SOURCE<br>General Statutes of North Carolina, as published by the General Assembly | LAST AMENDMENT IN THIS TEXT<br>c. 512, s. 1 — third act in the lineage | RETRIEVED<br>21 September 2026, 05:37 UTC | SOURCE FINGERPRINT<br>037ea6f0c7d204edfef2f308 - 47bd001caab4fdffa691167d - 7baf8b97ec3b487f |
|------------------------------------------------------------------------------------|------------------------------------------------------------------------|-------------------------------------------|----------------------------------------------------------------------------------------------|

§ 105-187.7(a) Tax Paid in Another State. - A person who, within 90 days before applying for a certificate of title for a motor vehicle on which the tax imposed by this Article is due, has paid a sales tax, an excise tax, or a tax substantially equivalent to the tax imposed by this Article on the vehicle to a taxing jurisdiction outside this State is allowed a credit against the tax due under this Article for the amount of tax paid to the other jurisdiction.

§ 105-187.7(b) Tax Paid Within One Year. - A person who applies for a certificate of title for a motor vehicle that is titled in another state but was formerly titled in this State is allowed a credit against the tax due under this Article for the amount of tax paid under this Article by that person on the same vehicle within one year before the application for a certificate of title.

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.

| 1989                                                                        | 1992 |                | 1995      |
|-----------------------------------------------------------------------------|------|----------------|-----------|
| TICK HEIGHT = ACTS IN THAT YEAR      DASHED = RECODIFICATION, NOT AMENDMENT |      |                |           |
| Nº                                                                          | YEAR | ACT            | CHARACTER |
| 01                                                                          | 1989 | c. 692, s. 4.1 | ENACTED   |

|    |      |               |         |
|----|------|---------------|---------|
| 02 | 1995 | c. 390, s. 32 | AMENDED |
| 03 | 1995 | c. 512, s. 1  | AMENDED |

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-187.7 (1995).

PINPOINT

N.C. Gen. Stat. § 105-187.7(a) (1995).

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  
(1989, c. 692, s. 4.1; 1995, c. 390, s. 32; c. 512, s. 1.)

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