



CHAPTER 105
ARTICLE 5I - SEVERANCE TAX

N.C.G.S. § 105-187.79.

On-site use exemption from the tax.

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, 04:15 UTC	beb0efae36c4a79bb75c86e4 - 44757b58b2a3191cee521b25 - 50e44bf4cd4d5571

On-site use is exempt from the tax imposed under this Article. On-site use is the severance of energy minerals from land or water in this State owned legally or beneficially by the producer, which energy minerals are used on the land from which they are taken by the producer as part of the improvement of or use in the producer's homestead and which have a yearly cumulative delivered to market value of not greater than one thousand two hundred dollars (\$1,200). When severed energy minerals so used exceed a cumulative delivered to market value of one thousand two hundred dollars (\$1,200) during any year, the further severance of energy minerals shall be subject to the tax imposed by this Article. (2014-4, s. 17(a).)

END OF SECTION TEXT

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APPARATUS III

Citation

FULL SECTION
N.C. Gen. Stat. § 105-187.79 (2026).

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