



CHAPTER 105
ARTICLE 5I - SEVERANCE TAX

N.C.G.S. § 105-187.83.

Royalty owner's records.

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General Statutes of North Carolina, as published by the General Assembly	No amendment history on record	21 September 2026, 03:39 UTC	444cfde91a57e41dbbfbcd2 - 44df3f41e857640c4ebf63a6 - c5b5b4f16ce87f4c

The owner of a royalty interest shall keep and provide to the Secretary, upon request, both of the following:

A record of all money received as royalty from each producing leasehold in the State.

A copy of all settlement sheets furnished by a purchaser or operator or other statement showing the amount of energy minerals for which a royalty was received and the amount of severance tax deducted. (2014-4, s. 17(a).)

END OF SECTION TEXT

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APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-187.83 (2026).

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