



CHAPTER 105

ARTICLE 5A - NORTH CAROLINA HIGHWAY USE TAX

N.C.G.S. § 105-187.9.

Disposition of tax proceeds.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2021-180, s. 42.10 — fourteenth act in the lineage	21 September 2026, 03:39 UTC	d007d09f52277303f2ff7da0 - fcc750b3aa5cef7270b7ad2f - 4870b95fb0f6d806

§ 105-187.9(a) Distribution. - Taxes collected under this Article at the rate of five percent (5%) and eight percent (8%) shall be credited to the Highway Fund. Taxes collected under this Article at the rate of three percent (3%) shall be credited to the North Carolina Highway Trust Fund.

§ 105-187.9(b) Repealed by Session Laws 2010-31, s. 28.7(i), and Session Laws 2013-183, s. 4.1, effective July 1, 2013.

§ 105-187.9(c) Repealed by Session Laws 2013-183, s. 4.1, effective July 1, 2013.

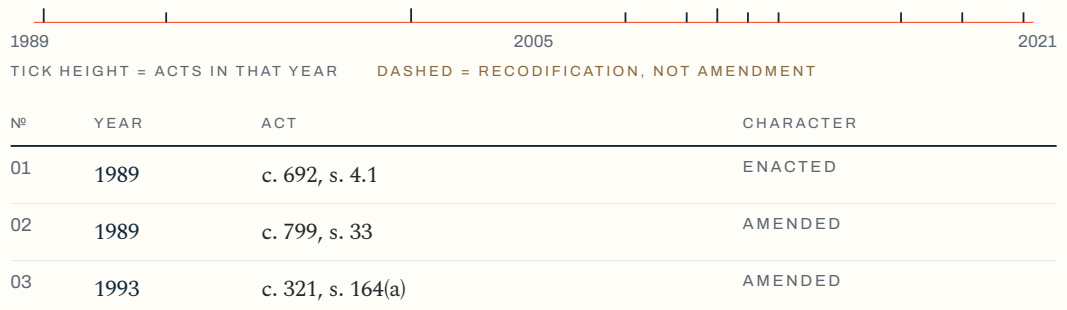
END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
14 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.



04	2001	S.L. 2001-424, s. 34.24(c)	AMENDED
05	2001	S.L. 2001-513, s. 15	AMENDED
06	2008	S.L. 2008-107, s. 25.5(a), (c), (e)	AMENDED
07	2010	S.L. 2010-31, s. 28.7(f), (h)-(j)	AMENDED
08	2011	S.L. 2011-145, ss. 28.33(c), (d)	AMENDED
09	2011	S.L. 2011-391, s. 57	AMENDED
10	2012	S.L. 2012-142, s. 24.8(b)	AMENDED
11	2013	S.L. 2013-183, s. 4.1	AMENDED
12	2017	S.L. 2017-57, s. 2.2(f)	AMENDED
13	2019	S.L. 2019-69, s. 3	AMENDED
14	2021	S.L. 2021-180, s. 42.10	AMENDED

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-187.9 (2021).

PINPOINT

N.C. Gen. Stat. § 105-187.9(a) (2021).

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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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1989, c. 692, s. 4.1; c. 799, s. 33; 1993, c. 321, s. 164(a); 2001-424, s. 34.24(c); 2001-513, s. 15; 2008-107, s. 25.5(a), (c), (e); 2010-31, s. 28.7(f), (h)-(j); 2011-145, ss. 28.33(c), (d); 2011-391, s. 57; 2012-142, s. 24.8(b); 2013-183, s. 4.1; 2017-57, s. 2.2(f); 2019-69, s. 3; 2021-180, s. 42.10.)

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