



CHAPTER 105
ARTICLE 5J - (EFFECTIVE JULY 1, 2025) TRANSPORTATION COMMERCE TAX

N.C.G.S. § 105-187.90.

(Effective July 1, 2025) Definitions.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT No amendment history on record	RETRIEVED 21 September 2026, 07:06 UTC	SOURCE FINGERPRINT da811f805b7fe13a0b4e5400 - 414370f64317f9ee678d8336 - 939716224be010ea
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The following definitions apply to this Article:

Reserved for future codification purposes.

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Exclusive-ride service. - A for-hire ground transport service requested by a passenger who requests exclusive use of the vehicle.

Reserved for future codification purposes.

For-hire ground transport service. - Ground transportation in a passenger vehicle provided by a for-hire ground transport service provider for which a passenger is charged a fee.

For-hire ground transport service provider. - A transportation network company as defined in G.S. 20-280.1 or a taxi service regulated under G.S. 160A-304.

Reserved for future codification purposes.

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Shared for-hire ground transport service. - A for-hire ground transport service for which an individual has been matched with another individual by a for-hire ground transport service provider.

Reserved for future codification purposes. (2023-134, s. 42.19(a).)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS II
2 AUTHORITIES

Authorities referenced

Every G.S. cross-reference appearing in the text of this section, in order of first appearance. Nothing is characterized; the operative language is quoted from the section itself.

REFERENCE	APPEARS IN	OPERATIVE LANGUAGE IN THIS SECTION
G.S. 20-280.1	(null)(6)	"transportation network company as defined in"
G.S. 160A-304	(null)(6)	"or a taxi service regulated under"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-187.90 (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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