



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

N.C.G.S. § 105-187.91.

(Effective July 1, 2025) Tax imposed.

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, 03:39 UTC	SOURCE FINGERPRINT 436df229b2dfe0e92e28cf6e - dda40eaecac5403ae36a1ea6 - e620477dbdc59a0f
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§ 105-187.91(a) Levy and Rates. - An excise tax at the rates listed in this subsection is imposed on the gross receipts derived from each for-hire ground transport service if the passenger boards the vehicle in this State and regardless of whether the service is completed. The rates are:

- (1) For an exclusive-ride service, one and one-half percent (1.5%).
- (2) For a shared-ride service, one percent (1%).

§ 105-187.91(b) Trust Tax. - The tax imposed by this Article is intended to be passed on to and borne by the purchaser of the for-hire ground transport service. The for-hire ground transport service provider, and not the vehicle driver, must collect the tax due. The tax is a debt from the purchaser to the for-hire ground transport service provider until paid and is recoverable at law by the for-hire ground transport service provider in the same manner as other debts. A for-hire ground transport service provider is considered to act as a trustee on behalf of the State when it collects tax from the purchaser on a taxable transaction. The tax must be stated and charged separately on any documentation provided to the purchaser by the for-hire ground transport service provider at the time of the transaction. (2023-134, s. 42.19(a).)

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-187.91 (2026).

PINPOINT

N.C. Gen. Stat. § 105-187.91(a) (2026).

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