



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

N.C.G.S. § 105-187.92.

(Effective July 1, 2025) Registration.

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, 04:25 UTC	80c933b278b2d89af937b410 - 2ef1774dd35722dc688e4d9 - 86b261b4a6cc3b46

- § 105-187.92(a)

Requirement and Application. - A for-hire ground transport service provider that is not otherwise registered with the Department pursuant to G.S. 105-164.29 must register with the Department.
- § 105-187.92(b)

Issuance. - A certificate of registration is not assignable and is valid only for the person in whose name it is issued. A copy of the certificate of registration must be displayed at each place of business.
- § 105-187.92(c)

Term. - A certificate of registration is valid unless it is revoked for failure to comply with the provisions of this Article or becomes void. A certificate issued to a person who makes taxable sales or a person liable for tax under this Article becomes void if, for a period of 18 months, the person files no returns or files returns showing no sales.
- § 105-187.92(d)

Revocation. - The failure of a retailer to comply with this Article is grounds for revocation of the person's certificate of registration. Before the Secretary revokes a person's certificate of registration, the Secretary must notify the person that the Secretary proposes to revoke the certificate of registration and that the proposed revocation will become final unless the person objects to the proposed revocation and files a request for a Departmental review within the time set in G.S. 105-241.11 for requesting a Departmental review of a proposed assessment. The notice must be sent in accordance with the methods authorized in G.S. 105-241.20. The procedures in Article 9 of this Chapter for review of a proposed assessment apply to the review of a proposed revocation. (2023-134, s. 42.19(a).)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS II
3 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. 105-164.29	(a)	"registered with the Department pursuant to"
G.S. 105-241.11	(d)	"review within the time set in"
G.S. 105-241.20	(d)	"accordance with the methods authorized in"

APPARATUS III

Citation

FULL SECTION
N.C. Gen. Stat. § 105-187.92 (2026).

PINPOINT
N.C. Gen. Stat. § 105-187.92(a) (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.

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