



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

N.C.G.S. § 105-187.95.

(Effective July 1, 2025) Use of tax proceeds.

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 38bf6a1d38afef62eb2b947c - b18cf5663803f1012d44fbe1 - e03c46831b044c65
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Each quarter, the Secretary shall credit the net tax proceeds of the taxes collected under this Article to the Highway Fund. The Secretary may retain the cost of administering this Article as reimbursement to the Department. (2023-134, s. 42.19(a).)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-187.95 (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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