



CHAPTER 105
ARTICLE 8A - GROSS EARNINGS TAXES ON FREIGHT LINE COMPANIES IN LIEU OF AD VALOREM TAXES

N.C.G.S. § 105-228.1.

Defining taxes levied and assessed in this Article.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 1998-98, ss. 64, 109 — second act in the lineage	21 September 2026, 04:25 UTC	bdca8ffb2f7f379e677760ea - 2fb3015d9d6fd8e20b901c05 - 44b818513dbce6d7

The purpose of this Article is to levy a fair and equal tax under authority of Section 2(2) of Article V of the North Carolina Constitution and to provide a practical means for ascertaining and collecting it. The taxes levied and assessed in this Article are on gross earnings, as defined in the Article, and are in lieu of ad valorem taxes upon the properties of persons taxed in this Article.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
2 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.

1954		1976		1998
TICK HEIGHT = ACTS IN THAT YEAR		DASHED = RECODIFICATION, NOT AMENDMENT		
Nº	YEAR	ACT	CHARACTER	
01	1954	c. 400, s. 8	ENACTED	
02	1998	S.L. 1998-98, ss. 64, 109	AMENDED	

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-228.1 (1998).

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
(1954, c. 400, s. 8; 1998-98, ss. 64, 109.)

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