



CHAPTER 105
ARTICLE 8E - EXCISE STAMP TAX ON CONVEYANCES

N.C.G.S. § 105-228.28.

Scope.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 1999-28, s. 1 — second act in the lineage	RETRIEVED 21 September 2026, 02:54 UTC	SOURCE FINGERPRINT a9a9079908dfd722a3fe4ae9 - 203dd977768bdd4cd2951d4e - 451337633b25cfc9
--	---	---	--

This Article applies to every person conveying an interest in real estate located in North Carolina other than a governmental unit or an instrumentality of a governmental unit.

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.

1967 1983 1999			
TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT			
Nº	YEAR	ACT	CHARACTER
01	1967	c. 986, s. 1	ENACTED
02	1999	S.L. 1999-28, s. 1	AMENDED

APPARATUS III

Citation

FULL SECTION
N.C. Gen. Stat. § 105-228.28 (1999).

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

This document reproduces the text of one section of the General Statutes of North Carolina from a source file whose SHA-256 digest is printed on every page. The digest fixes the bytes this export was made from; if the State's file changes, the digest will not match.

The text of the section is unaltered. Subsection designators have been moved from the run of text into the margin. The amendment history and the table of authorities are derived from the section by mechanical extraction — they add no characterization of the law.

This is not the official text. The official text is published by the General Assembly of North Carolina.

HISTORY PARENTHETICAL, AS PRINTED BY THE STATE
(1967, c. 986, s. 1; 1999-28, s. 1.)

SET IN SPECTRAL AND ARCHIVO
NORTH CAROLINA LAW — STATUTE EXPORT, FORMAT V1

