



CHAPTER 105
ARTICLE 8B - TAXES UPON INSURANCE COMPANIES AND PREPAID HEALTH PLANS

N.C.G.S. § 105-228.3.

Definitions.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 2022-74, s. 9D.15(z) — seventh act in the lineage	RETRIEVED 21 September 2026, 07:06 UTC	SOURCE FINGERPRINT 22260135eb3f6e872d074f97 - e26f4add74ee9b64d34dcb40 - 8ab59bda6c7528ba
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The following definitions apply in this Article:

Article 65 corporation. - A corporation subject to Article 65 of Chapter 58 of the General Statutes, regulating hospital, medical, and dental service corporations.

Capitation payment. - Amounts paid by the Department of Health and Human Services to prepaid health plans under capitated contracts for the delivery of Medicaid service in accordance with Article 4 of Chapter 108D of the General Statutes.

Captive insurance company. - Defined in G.S. 58-10-340.

Foreign captive insurance company. - A captive insurance company as defined in G.S. 58-10-340(9), except that such company is not formed or licensed under the laws of this State but is formed and licensed under the laws of any jurisdiction within the United States other than this State.

Insurer. - An insurer as defined in G.S. 58-1-5 or a group of employers who have pooled their liabilities pursuant to G.S. 97-93 of the Workers' Compensation Act.

Prepaid health plan. - As defined in G.S. 108D-1.

Self-insurer. - An employer that carries its own risk pursuant to G.S. 97-93 of the Workers' Compensation Act.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
7 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.

	1945		1984						2022
	TICK HEIGHT = ACTS IN THAT YEAR				DASHED = RECODIFICATION, NOT AMENDMENT				
Nº	YEAR	ACT			CHARACTER				
01	1945	c. 752, s. 2			ENACTED				
02	1945	1985 (Reg. Sess., 1986), c. 928, s. 12			AMENDED				
03	1995	c. 360, s. 1(b)			AMENDED				
04	2013	S.L. 2013-116, s. 6(a)			AMENDED				
05	2018	S.L. 2018-5, s. 38.2(e)			AMENDED				
06	2020	S.L. 2020-88, s. 16(b)			AMENDED				
07	2022	S.L. 2022-74, s. 9D.15(z)			AMENDED				

APPARATUS II
4 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. 58-10	(null)(3)	"Captive insurance company. - Defined in"
G.S. 58-1	(null)(5)	"- An insurer as defined in"
G.S. 97-93	(null)(5)	"have pooled their liabilities pursuant to"
G.S. 108D-1	(null)(6)	"health plan. - As defined in"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-228.3 (2022).

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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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

(1945, c. 752, s. 2; 1985 (Reg. Sess., 1986), c. 928, s. 12; 1995, c. 360, s. 1(b); 2013-116, s. 6(a); 2018-5, s. 38.2(e); 2020-88, s. 16(b); 2022-74, s. 9D.15(z).)

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