



CHAPTER 105
ARTICLE 8E - EXCISE STAMP TAX ON CONVEYANCES

N.C.G.S. § 105-228.30.

Imposition of excise tax; distribution of proceeds.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 2013-360, s. 14.4(a) — tenth act in the lineage	RETRIEVED 21 September 2026, 03:44 UTC	SOURCE FINGERPRINT dc1ef796a82b10b085e78135 - 8ed8ca031c12589beb470a39 - 366b08e51c054fdd
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§ 105-228.30(a) An excise tax is levied on each instrument by which any interest in real property is conveyed to another person. The tax rate is one dollar (\$1.00) on each five hundred dollars (\$500.00) or fractional part thereof of the consideration or value of the interest conveyed. The transferor must pay the tax to the register of deeds of the county in which the real estate is located before recording the instrument of conveyance. If the instrument transfers a parcel of real estate lying in two or more counties, however, the tax must be paid to the register of deeds of the county in which the greater part of the real estate with respect to value lies.

The excise tax on instruments imposed by this Article applies to timber deeds and contracts for the sale of standing timber to the same extent as if these deeds and contracts conveyed an interest in real property.

§ 105-228.30(b) The register of deeds of each county must remit the proceeds of the tax levied by this section to the county finance officer. The finance officer of each county must credit one-half of the proceeds to the county's general fund and remit the remaining one-half of the proceeds, less taxes refunded and the county's allowance for administrative expenses, to the Department of Revenue on a monthly basis. A county may retain two percent (2%) of the amount of tax proceeds allocated for remittance to the Department of Revenue as compensation for the county's cost in collecting and remitting the State's share of the tax. The Department of Revenue shall credit the funds remitted to the Department of Revenue under this subsection to the General Fund.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
10 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		1990							2013
TICK HEIGHT = ACTS IN THAT YEAR		DASHED = RECODIFICATION, NOT AMENDMENT								
Nº	YEAR	ACT	CHARACTER							
01	1967	c. 986, s. 1	ENACTED							
02	1991	c. 689, s. 338	AMENDED							
03	1991	1991 (Reg. Sess., 1992), c. 1019, s. 1	AMENDED							
04	1991	1993 (Reg. Sess., 1994), c. 772, s. 2	AMENDED							
05	1995	c. 456, s. 3	AMENDED							
06	1999	S.L. 1999-28, s. 1	AMENDED							
07	2000	S.L. 2000-16, s. 1	AMENDED							
08	2001	S.L. 2001-427, s. 14(a)	AMENDED							
09	2011	S.L. 2011-330, s. 30(b)	AMENDED							
10	2013	S.L. 2013-360, s. 14.4(a)	AMENDED							

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-228.30 (2013).

PINPOINT

N.C. Gen. Stat. § 105-228.30(a) (2013).

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

(1967, c. 986, s. 1; 1991, c. 689, s. 338; 1991 (Reg. Sess., 1992), c. 1019, s. 1; 1993 (Reg. Sess., 1994), c. 772, s. 2; 1995, c. 456, s. 3; 1999-28, s. 1; 2000-16, s. 1; 2001-427, s. 14(a); 2011-330, s. 30(b); 2013-360, s. 14.4(a).)

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