



CHAPTER 105
ARTICLE 8E - EXCISE STAMP TAX ON CONVEYANCES

N.C.G.S. § 105-228.32.

Instrument must be marked to reflect tax paid.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2009-454, s. 2 — fifth act in the lineage	21 September 2026, 03:44 UTC	80fd74c182877773b549c3db - 0f05a76d18f2084e1ea71367 - 8225fb937e9a70ea

A person who presents an instrument for registration must report to the Register of Deeds the amount of tax due. It is the duty of the person presenting the instrument for registration to report the correct amount of tax due. Before the instrument may be recorded, the Register of Deeds must collect the tax due and mark the instrument to indicate that the tax has been paid and the amount of the tax paid.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
5 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 1988 2009			
TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT			
Nº	YEAR	ACT	CHARACTER
01	1967	c. 986, s. 1	ENACTED
02	1969	c. 599, s. 1	AMENDED
03	1973	c. 476, s. 193	AMENDED
04	1999	S.L. 1999-28, s. 1	AMENDED
05	2009	S.L. 2009-454, s. 2	AMENDED

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-228.32 (2009).

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

(1967, c. 986, s. 1; 1969, c. 599, s. 1; 1973, c. 476, s. 193; 1999-28, s. 1; 2009-454, s. 2.)

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