



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

N.C.G.S. § 105-228.5B.

Distribution of part of tax proceeds to High Risk Pool.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT No amendment history on record	RETRIEVED 21 September 2026, 03:10 UTC	SOURCE FINGERPRINT fc9b688cabffca3a436c6cff - 89a1277a25e0220f7f248cec - c8bffa7594069ccb9
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By November 1 of each year, the State Treasurer must transfer from the General Fund to the North Carolina Health Insurance Risk Pool Fund established in G.S. 58-50-225 an amount equal to thirty percent (30%) of the growth in revenue from the tax applied to gross premiums under G.S. 105-228.5(d)(2). The growth in revenue from this tax is the difference between the amount of revenue collected during the preceding fiscal year on premiums taxed under that subdivision less \$475,545,413, which is the amount of revenue collected during fiscal year 2006-2007 on premiums taxed under that subdivision. The Treasurer must draw the amount required under this section from revenue collected on premiums taxed under that subdivision. (2007-532, s. 4(a), (b); 2008-118, s. 3.2(d), (e); 2009-445, s. 10.)

END OF SECTION TEXT

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APPARATUS II
2 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. 58-50		"Insurance Risk Pool Fund established in"
G.S. 105-228.5(d)(2)		"tax applied to gross premiums under"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-228.5B (2026).

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

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