



CHAPTER 105

ARTICLE 9 - GENERAL ADMINISTRATION; PENALTIES AND REMEDIES

N.C.G.S. § 105-236.1.

Enforcement of revenue laws by revenue law enforcement agents.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	No amendment history on record	21 September 2026, 04:18 UTC	e0eed88dab7765204aab296a - 5707bfdd7330f4638506165d - b88b857047bca3d9

§ 105-236.1(a) General. - The Secretary may appoint employees of the Department to serve as revenue law enforcement officers having the responsibility and subject-matter jurisdiction to enforce the excise tax on unauthorized substances imposed by Article 2D of this Chapter.

§ 105-236.1(a1) The Secretary may appoint up to 11 employees of the Department to serve as revenue law enforcement officers having the responsibility and subject-matter jurisdiction to enforce the taxes on motor fuels imposed by Articles 36B, 36C, and 36D of this Chapter and by Chapter 119 of the General Statutes.

§ 105-236.1(a2) The Secretary may appoint employees of the Department to serve as revenue law enforcement officers having the responsibility and subject-matter jurisdiction to enforce the following tax violations and criminal offenses:

- (1) The felony and misdemeanor tax violations in G.S. 105-236.
- (2) The misdemeanor tax violations in G.S. 105-449.117 and G.S. 105-449.120.
- (3) The following criminal offenses when they involve a tax imposed under Chapter 105 of the General Statutes:
 - a.G.S. 14-91 (Embezzlement of State Property).
 - b.G.S. 14-92 (Embezzlement of Funds).
 - c.G.S. 14-100 (Obtaining Property By False Pretenses).

- c1.G.S. 14-113.20 (Identity Theft).
- c2.G.S. 14-113.20A (Trafficking in Stolen Identities).
- d.G.S. 14-119 (Forgery).
- e.G.S. 14-120 (Uttering Forged Paper).
- f.G.S. 14-401.18 (Sale of Certain Packages of Cigarettes).
- g.G.S. 14-118.7 (Possession, transfer, or use of automated sales suppression device).
- h.G.S. 105-259 (Secrecy of tax information).

§ 105-236.1(b) Authority. - A revenue law enforcement officer is a State officer with jurisdiction throughout the State within the officer's subject-matter jurisdiction. A revenue law enforcement officer may serve and execute notices, orders, warrants, or demands issued by the Secretary or the General Court of Justice in connection with the enforcement of the officer's subject-matter jurisdiction. A revenue law enforcement officer has the full powers of arrest as provided by G.S. 15A-401 while executing the notices, orders, warrants, or demands.

§ 105-236.1(c) Qualifications. - To serve as a revenue law enforcement officer, an employee must be certified as a criminal justice officer under Article 1 of Chapter 17C of the General Statutes. The Secretary may administer the oath of office to revenue law enforcement officers appointed pursuant to this section. (1997-503, s. 1; 2000-119, s. 1; 2004-124, s. 23.4; 2013-414, s. 17; 2014-3, s. 14.12; 2020-58, s. 6.1; 2023-134, s. 34.2.)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS II
14 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. 105-236	(a2)(1)	"felony and misdemeanor tax violations in"
G.S. 105-449.117	(a2)(2)	"The misdemeanor tax violations in"
G.S. 105-449.120	(a2)(2)	"tax violations in G.S. 105-449.117 and"
G.S. 14-91	(a2)	"a."

G.S. 14-92	(a2)	"b."
G.S. 14-100	(a2)	"c."
G.S. 14-113.20	(a2)	"c1."
G.S. 14-113.20A	(a2)	"c2."
G.S. 14-119 (Forgery)	(a2)	"d."
G.S. 14-120	(a2)	"e."
G.S. 14-401.18	(a2)	"f."
G.S. 14-118.7	(a2)	"g."
G.S. 105-259	(a2)	"h."
G.S. 15A-401	(b)	"powers of arrest as provided by"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-236.1 (2026).

PINPOINT

N.C. Gen. Stat. § 105-236.1(a) (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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