



CHAPTER 105

ARTICLE 9 - GENERAL ADMINISTRATION; PENALTIES AND REMEDIES

N.C.G.S. § 105-239.1.

Transferee liability.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2011-284, s. 69 — fifth act in the lineage	21 September 2026, 04:20 UTC	494b2d0467cf28d43c9ae9e5 - 782a1f29fdb10aa59abc6d24 - bb8c58d982d2f28e

- § 105-239.1(a)** Lien and Liability. - Property transferred for an inadequate consideration to a donee, heir, devisee, distributee, stockholder of a liquidated corporation, or any other person at a time when the transferor is insolvent or is rendered insolvent by reason of the transfer is subject to a lien for any taxes owing by the transferor to the State of North Carolina at the time of the transfer whether or not the amount of the taxes has been ascertained or assessed at the time of the transfer. G.S. 105-241 applies to this tax lien. In the event the transferee has disposed of the property so that it cannot be subjected to the State's tax lien, the transferee is personally liable for the difference between the fair market value of the property at the time of the transfer and the actual consideration, if any, paid to the transferor by the transferee.
- § 105-239.1(b)** Procedure. - The Department may proceed to enforce a lien that arises under this section against property transferred by a taxpayer to another person or to hold that person liable for the tax due by sending the person a notice of proposed assessment in accordance with G.S. 105-241.9. The Department has the burden of establishing that a person to whom property was transferred is liable. The period of limitations for assessment of any liability against a transferee or enforcing the lien against the transferred property expires one year after the expiration of the period of limitations for assessment against the transferor.
- § 105-239.1(c)** Proceeds. - When property transferred by a taxpayer to another person is sold to satisfy the lien that arises under this section, the person is entitled to receive from the proceeds of the sale the amount of consideration, if any, the person paid for the

property. The proceeds must be applied for this purpose before they are applied to satisfy the lien.

§ 105-239.1(d) Repealed by Session Laws 2007-491, s. 27, effective January 1, 2008.

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.

1957		1984		2011
TICK HEIGHT = ACTS IN THAT YEAR		DASHED = RECODIFICATION, NOT AMENDMENT		
Nº	YEAR	ACT	CHARACTER	
01	1957	c. 1340, s. 10	ENACTED	
02	1973	c. 476, s. 193	AMENDED	
03	1993	c. 450, s. 11	AMENDED	
04	2007	S.L. 2007-491, s. 27	AMENDED	
05	2011	S.L. 2011-284, s. 69	AMENDED	

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. 105-241	(a)	"at the time of the transfer."
G.S. 105-241.9	(b)	"of proposed assessment in accordance with"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-239.1 (2011).

PINPOINT

N.C. Gen. Stat. § 105-239.1(a) (2011).

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

(1957, c. 1340, s. 10; 1973, c. 476, s. 193; 1993, c. 450, s. 11; 2007-491, s. 27; 2011-284, s. 69.)

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