CHAPTER 105

ARTICLE 9 - GENERAL ADMINISTRATION; PENALTIES AND REMEDIES

N.C.G.S. § 105-241.22.

Collection of tax.

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, 04:50 UTC	0b301b4b929c9526ab8cb0b8 - 184a128613a24ee43b4f8bd8 - c32706de454bcb99

The Department may collect a tax in the following circumstances:

When a taxpayer files a return showing an amount due with the return and does not pay the amount shown due. This subdivision does not apply to a consolidated or combined return filed at the request of the Secretary under Part 1 of Article 4 of this Chapter.

When the Department sends a notice of collection after a taxpayer does not file a timely request for a Departmental review of a proposed assessment of tax or based upon taxpayer inaction in accordance with G.S. 105-241.13A.

When a taxpayer and the Department agree on a settlement concerning the amount of tax due.

When the Department sends a notice of final determination concerning an assessment of tax and the taxpayer does not file a timely petition for a contested case hearing on the assessment.

When a final decision is issued on a proposed assessment of tax after a contested case hearing.

When a petition for a contested case at the Office of Administrative Hearings is dismissed and the period for timely filing a petition has expired. (2007-491, s. 1; 2008-134, s. 7(a); 2010-31, s. 31.10(c); 2017-204, s. 4.2; 2019-169, s. 6.7.)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS II

1 AUTHORITY

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. 105-241.13A	(null)(2)	*"upon taxpayer inaction in accordance with"*

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-241.22 (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.

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