



CHAPTER 105
ARTICLE 9 - GENERAL ADMINISTRATION; PENALTIES AND REMEDIES

N.C.G.S. § 105-241.24.

Statute of limitations on collections.

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, 04:21 UTC	f1a49de30586fe2acf0429ae - e5089b85b835c1a9d8053dd2 - c06a6c6fbd5521d6

The Department may collect a tax for a period of 10 years from the date it becomes collectible under G.S. 105-241.22. The 10-year period may be tolled for the same reasons the enforcement period for a certificate of tax liability may be tolled under G.S. 105-242(c). If the tax is not collected within the time frame authorized under this section, the remaining liability is abated. (2023-12, s. 5.3(a))

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

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. 105-241.22		"the date it becomes collectible under"
G.S. 105-242(c)		"tax liability may be tolled under"

APPARATUS III

Citation

FULL SECTION
N.C. Gen. Stat. § 105-241.24 (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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