



CHAPTER 105
ARTICLE 9 - GENERAL ADMINISTRATION; PENALTIES AND REMEDIES

N.C.G.S. § 105-241.

Where and how taxes payable; tax period; liens.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2012-79, s. 2.15 — tenth act in the lineage	21 September 2026, 05:29 UTC	b2005a870b2d15d8982b6cb4 - b8234396ba60fbb9998d5048 - 194e0bee6e2104ae

- § 105-241(a)

Form of Payment. - Taxes are payable in the national currency. The Secretary shall prescribe where taxes are to be paid and whether taxes must be paid in cash, by check, by electronic funds transfer, or by another method.
- § 105-241(b)

Electronic Funds Transfer. - Payment by electronic funds transfer is required as provided in this subsection.

(1)

Corporate estimated taxes. - A corporation that is required under the Code to pay its federal-estimated corporate income tax by electronic funds transfer must pay its State-estimated corporate income tax by electronic funds transfer as provided in G.S. 105-163.40.

(2)

Prepayment taxes. - A taxpayer that is required to prepay tax under G.S. 105-116 or G.S. 105-164.16 must pay the tax by electronic funds transfer.

(2a)

Motor fuel taxes. - A taxpayer that files an electronic return under Subchapter V of this Chapter or Article 3 of Chapter 119 of the General Statutes must pay the tax by electronic funds transfer.

- (3) Large tax payments. - Except as otherwise provided in this subsection, the Secretary shall not require a taxpayer to pay a tax by electronic funds transfer unless, during the applicable period for that tax, the average amount of the taxpayer's required payments of the tax was at least twenty thousand dollars (\$20,000) a month. The twenty thousand dollar (\$20,000) threshold applies separately to each tax. The applicable period for a tax is a 12-month period, designated by the Secretary, preceding the imposition or review of the payment requirement. The requirement that a taxpayer pay a tax by electronic funds transfer remains in effect until suspended by the Secretary. Every 12 months after requiring a taxpayer to pay a tax by electronic funds transfer, the Secretary must determine whether, during the applicable period for that tax, the average amount of the taxpayer's required payments of the tax was at least twenty thousand dollars (\$20,000) a month. If it was not, the Secretary must suspend the requirement that the taxpayer pay the tax by electronic funds transfer and must notify the taxpayer in writing that the requirement has been suspended.

§ 105-241(c) Tax Period. - Except as otherwise provided in this Chapter, taxes are levied for the fiscal year of the state in which they became due.

§ 105-241(d) Lien. - This subsection applies except when another Article of this Chapter contains contrary provisions with respect to a lien for a tax levied in that Article. The lien of a tax attaches to all real and personal property of a taxpayer on the date a tax owed by the taxpayer becomes due. The lien continues until the tax and any interest, penalty, and costs associated with the tax are paid. A tax lien is not extinguished by the sale of the taxpayer's property. A tax lien, however, is not enforceable against a bona fide purchaser for value or the holder of a duly recorded lien unless:

- (1) In the case of real property, a certificate of tax liability or a judgment was first docketed in the office of the clerk of superior court of the county in which the real property is located.
- (2) In the case of personal property, there has already been a levy on the property under an execution or a tax warrant.

The priority of these claims and liens is determined by the date and time of recording, docketing, levy, or bona fide purchase.

If a taxpayer executes an assignment for the benefit of creditors or if insolvency proceedings are instituted against a taxpayer who owes a tax, the tax lien attaches to all real and personal property of the taxpayer as of the date and time the taxpayer

executes the assignment for the benefit of creditors or the date and time the insolvency proceedings are instituted. In these cases, the tax lien is subject only to a prior recorded specific lien and the reasonable costs of administering the assignment or the insolvency proceedings.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
10 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.



Nº	YEAR	ACT	CHARACTER
01	1939	c. 158, s. 912	ENACTED
02	1949	c. 392, s. 6	AMENDED
03	1957	c. 1340, s. 5	AMENDED
04	1993	c. 450, s. 2	AMENDED
05	1999	S.L. 1999-389, s. 8	AMENDED
06	2001	S.L. 2001-427, s. 6(b)	AMENDED
07	2005	S.L. 2005-435, s. 2	AMENDED
08	2007	S.L. 2007-527, s. 31	AMENDED
09	2010	S.L. 2010-95, s. 25	AMENDED
10	2012	S.L. 2012-79, s. 2.15	AMENDED

APPARATUS II
3 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. 105-163.40	(b)(1)	"electronic funds transfer as provided in"
G.S. 105-116	(b)(2)	"is required to prepay tax under"

G.S. 105-164.16

(b)(2)

"prepay tax under G.S. 105-116 or"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-241 (2012).

PINPOINT

N.C. Gen. Stat. § 105-241(a) (2012).

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

(1939, c. 158, s. 912; 1949, c. 392, s. 6; 1957, c. 1340, s. 5; 1993, c. 450, s. 2; 1999-389, s. 8; 2001-427, s. 6(b); 2005-435, s. 2; 2007-527, s. 31; 2010-95, s. 25; 2012-79, s. 2.15.)

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