



CHAPTER 105
ARTICLE 9 - GENERAL ADMINISTRATION; PENALTIES AND REMEDIES

N.C.G.S. § 105-258.3.

Power of attorney.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 2019-169, s. 6.6(a), (b) — third act in the lineage	RETRIEVED 21 September 2026, 05:38 UTC	SOURCE FINGERPRINT f8399d652b8f8f029ffe97cf - a83dd0826e9a99dc7aa0ed8 - 92d1425435d82660
--	---	---	---

The Secretary of Revenue may require a proper power of attorney of each and every agent for any taxpayer.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
3 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.

1939		1979		2019
TICK HEIGHT = ACTS IN THAT YEAR		DASHED = RECODIFICATION, NOT AMENDMENT		
Nº	YEAR	ACT	CHARACTER	
01	1939	c. 158, s. 217	ENACTED	
02	1973	c. 476, s. 193	AMENDED	
03	2019	S.L. 2019-169, s. 6.6(a), (b)	AMENDED	

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-258.3 (2019).

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

This document reproduces the text of one section of the General Statutes of North Carolina from a source file whose SHA-256 digest is printed on every page. The digest fixes the bytes this export was made from; if the State's file changes, the digest will not match.

The text of the section is unaltered. Subsection designators have been moved from the run of text into the margin. The amendment history and the table of authorities are derived from the section by mechanical extraction — they add no characterization of the law.

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. 217; 1973, c. 476, s. 193; 2019-169, s. 6.6(a), (b).)

SET IN SPECTRAL AND ARCHIVO
NORTH CAROLINA LAW — STATUTE EXPORT, FORMAT V1

