



CHAPTER 105
ARTICLE 9 - GENERAL ADMINISTRATION; PENALTIES AND REMEDIES

N.C.G.S. § 105-259.

Secrecy required of officials; penalty for violation.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2025-60, s. 2(b) — undefined-third act in the lineage	21 September 2026, 03:28 UTC	e0c7fac80dbef9ee08891c76 - 10fa7df30803de6ac151fd9a - fd58a3ddb10217fd

§ 105-259(a)

Definitions. - The following definitions apply in this section:

- (1) Employee or officer. - The term includes a former employee, a former officer, and a current or former member of a State board or commission.
- (2) Tax information. - Any information from any source concerning the liability of a taxpayer for a tax, as defined in G.S. 105-228.90. The term includes the following:
 - a.Information contained on a tax return, a tax report, or an application for a license for which a tax is imposed.
 - b.Information obtained through an audit of a taxpayer or by correspondence with a taxpayer.
 - c.Information on whether a taxpayer has filed a tax return or a tax report.
 - d.A list or other compilation of the names, addresses, social security numbers, or similar information concerning taxpayers.

The term does not include (i) statistics classified so that information about specif - ic taxpayers cannot be identified, (ii) an annual report required to be filed under G.S. 55-16-22 or (iii) the amount of tax refunds paid to a governmental entity listed in G.S. 105-164.14(c) or to a State agency.

§ 105-259(b)

Disclosure Prohibited. - An officer, an employee, or an agent of the State who has access to tax information in the course of service to or employment by the State may not disclose the information to any other person except as provided in this subsection. Standards used or to be used for the selection of returns for examination and data used or to be used for determining the standards may not be disclosed for any purpose. All other tax information may be disclosed only if the disclosure is made for one of the following purposes:

- (1) To comply with a court order, an administrative law judge's order in a contested tax case, or a law.
- (2) Review by the Attorney General or a representative of the Attorney General.
- (3) To exchange the following types of information with a tax official of another jurisdiction if the laws of the other jurisdiction allow it to provide similar tax information to a representative of this State:

a. Information to aid the jurisdiction in collecting a tax imposed by this State or the other jurisdiction.

b. Information needed for statistical reports and revenue estimates.

- (4) To provide a governmental agency or an officer of an organized association of taxpayers with a list of taxpayers who have paid a privilege license tax under Article 2 of this Chapter.
- (5) To furnish to the chair of a board of county commissioners information on the county sales and use tax.
- (5a) Reserved.
- (5b) Repealed by Session Laws 2021-180, s. 42.13C(b), effective November 18, 2021.
- (5c) To provide the following information to a regional public transportation authority or a regional transportation authority created pursuant to Article 26 or Article 27 of Chapter 160A of the General Statutes on an annual basis, when the information is needed to enable the authority to administer its tax laws:

a. The name, address, and identification number of retailers who collect the tax on leased vehicles imposed by G.S. 105-187.5.

b. The name, address, and identification number of a retailer audited by the Department of Revenue regarding the tax on leased vehicles imposed by G.S. 105-187.5, when the Department determines that the audit results may be of interest to the authority.

- (5d) To provide the following information to a county or city on an annual basis, when the county or city needs the information for the administration of its local prepared food and beverages tax, room occupancy tax, vehicle rental tax, or heavy equipment rental tax:
 - a. The name, address, and identification number of retailers who collect the sales and use taxes imposed under Article 5 of this Chapter and may be engaged in a business subject to one or more of these local taxes.
 - b. The name, address, and identification number of a retailer audited by the Department regarding the sales and use taxes imposed under Article 5 of this Chapter, when the Department determines that the audit results may be of interest to the county or city in the administration of one or more of these local taxes.
- (6) To sort, process, or deliver tax information on behalf of the Department of Revenue.
- (6a) To furnish the county or city official designated under G.S. 105-164.29B a list of claimants that have received a refund of the county sales or use tax to the extent authorized in that statute.
- (7) To exchange information with the State Highway Patrol, the Division of Motor Vehicles of the Department of Transportation, the International Fuel Tax Association, Inc., or the Joint Operations Center for National Fuel Tax Compliance when the information is needed to fulfill a duty imposed on the Department of Revenue, the State Highway Patrol, or the Division of Motor Vehicles of the Department of Transportation.
- (7a) To furnish the name and identifying information of motor carriers whose licenses have been revoked to the administrator of a national criminal justice system database that makes the information available only to criminal justice agencies and public safety organizations.
- (8) To furnish to the Department of State Treasurer, upon request, the name, address, and account and identification numbers of a taxpayer who may be entitled to property held in the Escheat Fund.
- (9) To furnish to the Division of Employment Security the name, address, and account and identification numbers of a taxpayer when the information is requested by the Division in order to fulfill a duty imposed under Article 2 of Chapter 96 of the General Statutes.

- (9a) To furnish information to the Division of Employment Security to the extent required for its NC WORKS study of the working poor pursuant to G.S. 108A-29(r). The Division of Employment Security shall use information furnished to it under this subdivision only in a nonidentifying form for statistical and analytical purposes related to its NC WORKS study. The information that may be furnished under this subdivision is the following with respect to individual income taxpayers, as shown on the North Carolina income tax forms:
- a.Name, social security number, spouse's name, spouse's social security number, and county of residence.
 - b.Filing status and federal personal exemptions.
 - c.Federal taxable income, additions to federal taxable income, and total of federal taxable income plus additional income.
 - d.Income while a North Carolina resident, total income from North Carolina sources while a nonresident, and total income from all sources.
 - e.Exemption for children, nonresidents' and part-year residents' exemption for children, and credit for children.
 - f.Expenses for child and dependent care, portion of expenses paid while a resident of North Carolina, portion of expenses paid while a resident of North Carolina that was incurred for dependents who were under the age of seven and dependents who were physically or mentally incapable of caring for themselves, credit for child and dependent care expenses, other qualifying expenses, credit for other qualifying expenses, total credit for child and dependent care expenses.
- (10) Review by the State Auditor to the extent authorized in G.S. 147-64.7.
- (11) To give a spouse who elects to file a joint tax return a copy of the return or information contained on the return.
- (11a) To provide a copy of a return to the taxpayer who filed the return.
- (11b) In the case of a return filed by a corporation, a partnership, a trust, or an estate, to provide a copy of the return or information on the return to a person who has a material interest in the return if, under the circumstances, section 6103(e)(1) of the Code would require disclosure to that person of any corresponding federal return or information.

- (11c) In the case of a return of an individual who is legally incompetent or deceased, to provide a copy of the return to the legal representative of the estate of the incompetent individual or decedent.
- (12) To contract with a financial institution for the receipt of withheld income tax payments under G.S. 105-163.6 or for the transmittal of payments by electronic funds transfer.
- (13) To furnish the following to the Fiscal Research Division of the General Assembly, upon request:

a.A sample, suitable in character, composition, and size for statistical analyses, of tax returns or other tax information from which taxpayers' names and identification numbers have been removed.

b.An analysis of the fiscal impact of proposed legislation.

- (14) To exchange information concerning a tax imposed by Subchapter V of this Chapter with the Standards Division of the Department of Agriculture and Consumer Services when the information is needed to administer the Gasoline and Oil Inspection Act, Article 3 of Chapter 119 of the General Statutes.
- (15) To exchange information concerning a tax imposed by Articles 2A, 2C, or 2D of this Chapter with one of the following agencies when the information is needed to fulfill a duty imposed on the Department or the agency:

a.The North Carolina Alcoholic Beverage Control Commission.

b.The Alcohol Law Enforcement Division of the Department of Public Safety.

c.The Bureau of Alcohol, Tobacco, and Firearms of the United States Department of Justice.

c1.The Alcohol and Tobacco Tax and Trade Bureau of the United States Department of the Treasury.

d.Law enforcement agencies.

e.The Division of Community Supervision and Reentry of the Department of Adult Correction.

- (15a) To furnish to the appropriate local, State, or federal law enforcement agency, including a prosecutorial agency, information concerning the commission of an offense under the jurisdiction of that agency when the Department has initiated a criminal investigation of the taxpayer.

- (16) To furnish to the Department of Secretary of State the name, address, tax year end, and account and identification numbers of a corporation liable for corporate income or franchise taxes or of a limited liability company liable for a corporate or a partnership tax return to enable the Secretary of State to notify the corporation or the limited liability company of the annual report filing requirement or that its articles of incorporation or articles of organization or its certificate of authority has been suspended.
- (16a) To provide the North Carolina Self-Insurance Security Association information on self-insurers' premiums as determined under G.S. 105-228.5(b), (b1), and (c) for the purpose of collecting the assessments authorized in G.S. 97-133(a).
- (17) To inform the Business License Information Office of the Department of Commerce of the status of an application for a license for which a tax is imposed and of any information needed to process the application.
- (18) To furnish to the Office of the State Controller information needed by the State Controller to implement the setoff debt collection program established under G.S. 147-86.25, verify statewide vendor files, or track debtors of the State.
- (19) To furnish to the North Carolina Industrial Commission information concerning workers' compensation reported to the Secretary under G.S. 105-163.7.
- (20) (See note for expiration date) To furnish to the Environmental Management Commission information concerning whether a person who is requesting certification of a dry-cleaning facility or wholesale distribution facility from the Commission is liable for privilege tax under Article 5D of this Chapter. This subdivision is repealed when Part 6 of Article 21A of Chapter 143 of the General Statutes expires.
- (21) To exchange information concerning the tax on piped natural gas imposed by Article 5E of this Chapter with the North Carolina Utilities Commission or the Public Staff of that Commission.
- (22) To provide the Secretary of Administration pursuant to G.S. 143-59.1 a list of vendors and their affiliates who meet one or more of the conditions of G.S. 105-164.8(b) but refuse to collect the use tax levied under Article 5 of this Chapter on their sales delivered to North Carolina.

- (23) To provide public access to a database containing the names and account numbers of taxpayers who are not required to pay sales and use taxes under Article 5 of this Chapter to a retailer because of an exemption or because they are authorized to pay the tax directly to the Department of Revenue.
- (24) To furnish the Department of Commerce and the Division of Employment Security a copy of the qualifying information required in G.S. 105-129.7(b) or G.S. 105-129.86(b).
- (25) To provide public access to a database containing the names and registration numbers of retailers who are registered to collect sales and use taxes under Article 5 of this Chapter.
- (26) To contract for the collection of tax debts pursuant to G.S. 105-243.1.
- (27) To provide a publication or written determination required under this Chapter. The term "written determination" has the same meaning as defined in G.S. 105-264.2.
- (28) To exchange information concerning a tax credit claimed under Article 3E of this Chapter with the North Carolina Housing Finance Agency.
- (29) To provide to the Economic Investment Committee established pursuant to G.S. 143B-437.54 information necessary to implement economic development programs under the responsibility of the Committee.
- (30) To prove that a business does not meet the definition of "small business" under Article 3F of this Chapter because the annual receipts of the business, combined with the annual receipts of all related persons, exceeds the applicable amount.
- (31) Repealed by Session Laws 2010-166, s. 3.7, effective July 1, 2010.
- (32) Repealed by Session Laws 2006-162, s. 4(c), as amended by Session Laws 2007-527, s. 24, effective July 24, 2006.
- (33) To provide to the North Carolina State Lottery Commission the information required under G.S. 18C-141 or agreed upon under G.S. 18C-114(c).
- (34) To exchange information concerning a tax credit claimed under G.S. 105-130.47 or G.S. 105-151.29 with the North Carolina Film Office of the Department of Commerce and with the regional film commissions.

- (34a) To exchange information concerning a grant awarded under G.S. 143B-437.02A with the Department of Revenue, the Department of Commerce, or a contractor hired by the Department of Commerce and necessary for the Department to administer the program. A contractor hired pursuant to this subdivision shall be an agent of the State subject to the provisions of this statute with respect to any tax information provided.
- (35) Repealed by Session Laws 2010-166, s. 3.7, effective July 1, 2010.
- (36) To furnish to a taxpayer claiming a credit under G.S. 105-130.47 or G.S. 105-151.29 information used by the Secretary to adjust the amount of the credit claimed by the taxpayer.
- (37) To furnish the Department of Commerce with the information needed to complete the study required under G.S. 105-129.82.
- (38) To verify with a nonprofit organization or a unit of State or local government information relating to eligibility for a credit under G.S. 105-129.16H.
- (39) To furnish the Department of State Treasurer with information it requests about whether a unit of local government has timely filed a withholding report, has been charged a penalty, or has paid a penalty, as such information may be helpful in auditing local government accounts pursuant to G.S. 159-34 and determining compliance with the Local Government Finance Act.
- (39a) To furnish the Department of State Treasurer periodically upon request, the State tax return of a beneficiary, or the wage and income statement of beneficiary, or the NC-3 information of an employer, for the purpose of substantiating the beneficiary's statement required to be submitted under G.S. 135-5(e)(4), 135-109, or 128-27(e)(4); or for the purpose of assisting a fraud or compliance investigation in accordance with G.S. 135-1(7b), 135-1(11b), 135-6(q), 128-21(7b), 128-21(11c), and 128-28(r); provided that no federal tax information may be disclosed under this subdivision unless such a disclosure is permitted by section 6103 of the Code.
- (39b) To furnish to the Department of State Treasurer periodically upon request the State tax return of a beneficiary, or the wage and income statement of a beneficiary, or the NC-3 information of an employer for the purpose of assisting a fraud or compliance investigation or audit under G.S. 135-48.30(a)(9), or in accordance with G.S. 135-48.16; provided, however, that no federal tax information may be disclosed under this subdivision unless such a disclosure is permitted by section 6103 of the Code.

- (40) To furnish a nonparticipating manufacturer, as defined in G.S. 66-292, the amount of the manufacturer's tobacco products that a taxpayer sold in this State by distributor, and that the Secretary reports to the Attorney General under G.S. 105-113.4C.
- (40a) To furnish a data clearinghouse the information required to be released in accordance with the State's agreement under the December 2012 Term Sheet Settlement, as finalized by the State in the NPM Adjustment Settlement Agreement, concerning annual tobacco product sales by a nonparticipating manufacturer. Such information released to a data clearinghouse may be released to parties to the NPM Adjustment Settlement Agreement provided confidentiality protections are agreed to by the parties and overseen and enforced by this State's applicable court for enforcement of the Master Settlement Agreement for (i) any state information constituting confidential tax information or otherwise confidential under state law and (ii) manufacturer information designated confidential. The following definitions apply in this subdivision:
- a.Data clearinghouse. - Defined in the Term Sheet Settlement and in the NPM Adjustment Settlement Agreement.
- b.Master Settlement Agreement. - Defined in G.S. 66-290.
- c.Nonparticipating manufacturer. - Defined in G.S. 66-292.
- d.NPM Adjustment Settlement Agreement. - The final executed settlement document resulting from the 2012 Term Sheet Settlement.
- e.Participating manufacturer. - Defined in G.S. 66-292.
- f.Term Sheet Settlement. - The settlement agreement entered into in December 2012 by the State and certain participating manufacturers under the Master Settlement Agreement.
- (41) To furnish the North Carolina Forest Service of the Department of Agriculture and Consumer Services pertinent contact and financial information concerning companies that are involved in the primary processing of timber products so that the Commissioner of Agriculture is able to comply with G.S. 106-1029 under the Primary Forest Product Assessment Act.
- (42) To furnish to a taxpayer claiming a credit under G.S. 105-129.16A information used by the Secretary to adjust the amount of the credit claimed by the taxpayer.

- (43) To furnish requested workforce data to the North Carolina Longitudinal Data System, as required by G.S. 116E-6. Information furnished to the North Carolina Longitudinal Data System shall be provided in a nonidentifying form for statistical and analytical purposes to facilitate and enable the linkage of student data and workforce data and shall not include information allowing the identification of specific taxpayers.
- (44) To furnish the State Budget Director or the Director's designee a sample of tax returns or other tax information from which taxpayers' names and identification numbers have been removed that is suitable in character, composition, and size for statistical analyses by the Office of State Budget and Management.
- (45) To furnish tax information to the State Chief Information Officer pursuant to G.S. 143B-1385. The use and reporting of individual data may be restricted to only those activities specifically allowed by law when potential fraud or other illegal activity is indicated.
- (46) To furnish to a person who provides the State with a bond or irrevocable letter of credit on behalf of a taxpayer the information necessary for the Department to collect on the bond or letter of credit in the case of noncompliance with the tax laws by the taxpayer covered by the bond or letter of credit.
- (47) To provide the Alcoholic Beverage Control Commission the information required under G.S. 18B-900.
- (48) To furnish to the Department of Environmental Quality the name, address, tax year end, and account and identification numbers of an entity liable for severance tax to enable the Secretary of Environmental Quality to notify the entity that the Department of Environmental Quality shall suspend permits of the entity for oil and gas exploration using horizontal drilling and hydraulic fracturing under G.S. 113-395.
- (49) To exchange information concerning a tax imposed by Article 8B of this Chapter with the North Carolina Department of Insurance or the North Carolina Department of Health and Human Services when the information is needed to fulfill a duty imposed on the Department of Revenue.
- (50) To make available a list containing the name, physical address, and account number of entities licensed under Article 2A of this Chapter to all entities licensed under Article 2A of this Chapter.

- (51) To exchange information regarding the tax imposed on motor carriers under Article 36B of this Chapter with other jurisdictions that administer the International Fuel Tax Agreement to aid in the administration of the Agreement.
- (52) To furnish tax information to the State Education Assistance Authority as necessary for administering the coordinated and centralized residency determination process in accordance with Article 14 of Chapter 116 of the General Statutes.
- (53) To furnish to the North Carolina Department of Labor, the Division of Employment Security within the North Carolina Department of Commerce, the North Carolina Industrial Commission, and the Employee Classification Section within the Industrial Commission employee misclassification information pursuant to Article 83 of Chapter 143 of the General Statutes.
- (54) To provide to the Office of Child Support and Enforcement of the Department of Health and Human Services State tax information that relates to noncustodial parent location information as required under 45 C.F.R. § 303.3 and Title IV-D of the Social Security Act.
- (55) To provide data drawn from an individual taxpayer's tax information to the Office of Recovery and Resiliency for the purpose of facilitating such a taxpayer's application for any means-tested federal or state disaster relief following a federal major disaster declaration; provided, however, that no federal tax information may be disclosed under this subpart unless such a disclosure is permitted by section 6103 of the Code.
- (56) (Effective January 1, 2027) To furnish the Department of Transportation, Division of Motor Vehicles, with the information of an individual who has elected to become an organ and tissue donor under G.S. 105-153.8A for purposes of making an anatomical gift in accordance with Part 3A of Chapter 130A of the General Statutes.
- (57) (Effective January 1, 2027) To furnish any organ procurement organization and any organization responsible for maintaining a list of individuals who have authorized an anatomical gift with the information of an individual who has elected to become an organ and tissue donor under G.S. 105-153.8A for purposes of making an anatomical gift in accordance with Part 3A of Chapter 130A of the General Statutes.

§ 105-259(b1)

Information Security. - The Secretary shall, consistent with the requirements of this section to maintain secrecy of tax information, determine when, how, and under what conditions the disclosure of tax information authorized by subsection (b) of this section shall be made. The Secretary shall be solely responsible for determining whether information security protections for systems or services that store, process, or transmit State or federal tax information are adequate, and the Secretary is not required to use any systems or services determined to be inadequate.

§ 105-259(c)

Punishment. - A person who violates this section is guilty of a Class 1 misdemeanor. If the person committing the violation is an officer or employee, that person shall be dismissed from public office or public employment and may not hold any public office or public employment in this State for five years after the violation.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
103 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. 928	ENACTED
02	1951	c. 190, s. 2	AMENDED
03	1973	c. 476, s. 193	AMENDED
04	1973	c. 903, s. 4	AMENDED
05	1973	c. 1287, s. 13	AMENDED
06	1975	c. 19, s. 29	AMENDED
07	1975	c. 275, s. 7	AMENDED
08	1977	c. 657, s. 6	AMENDED
09	1979	c. 495	AMENDED
10	1983	c. 7	AMENDED
11	1983	1983 (Reg. Sess., 1984), c. 1004, s. 3	AMENDED

12	1983	c. 1034, s. 125	AMENDED
13	1987	c. 440, s. 4	AMENDED
14	1989	c. 628	AMENDED
15	1989	c. 728, s. 1.47	AMENDED
16	1989	1989 (Reg. Sess., 1990), c. 945, s. 15	AMENDED
17	1993	c. 485, s. 31	AMENDED
18	1993	c. 539, s. 712	AMENDED
19	1994	Ex. Sess., c. 14, s. 51	AMENDED
20	1994	c. 24, s. 14(c)	AMENDED
21	1994	1993 (Reg. Sess., 1994), c. 679, s. 8.4	AMENDED
22	1995	c. 17, s. 11	AMENDED
23	1995	c. 21, s. 2	AMENDED
24	1997	S.L. 1997-118, s. 6	AMENDED
25	1997	S.L. 1997-261, s. 14	AMENDED
26	1997	S.L. 1997-340, s. 2	AMENDED
27	1997	S.L. 1997-392, s. 4.1	AMENDED
28	1997	S.L. 1997-475, s. 6.11	AMENDED
29	1998	S.L. 1998-22, ss. 10, 11	AMENDED
30	1998	S.L. 1998-98, ss. 13.1(b), 20	AMENDED
31	1998	S.L. 1998-139, s. 1	AMENDED
32	1998	S.L. 1998-212, s. 12.27A(o)	AMENDED
33	1999	S.L. 1999-219, s. 7.1	AMENDED
34	1999	S.L. 1999-340, s. 8	AMENDED
35	1999	S.L. 1999-341, s. 8	AMENDED
36	1999	S.L. 1999-360, s. 2.1	AMENDED
37	1999	S.L. 1999-438, s. 18	AMENDED
38	1999	S.L. 1999-452, s. 28.1	AMENDED
39	2000	S.L. 2000-120, s. 8	AMENDED
40	2000	S.L. 2000-173, s. 11	AMENDED
41	2001	S.L. 2001-205, s. 1	AMENDED

42	2001	S.L. 2001-380, s. 5	AMENDED
43	2001	S.L. 2001-476, s. 8(b)	AMENDED
44	2001	S.L. 2001-487, ss. 47(d), 123	AMENDED
45	2002	S.L. 2002-87, s. 7	AMENDED
46	2002	S.L. 2002-106, s. 5	AMENDED
47	2002	S.L. 2002-172, s. 2.3	AMENDED
48	2003	S.L. 2003-349, s. 4	AMENDED
49	2003	S.L. 2003-416, s. 2	AMENDED
50	2004	S.L. 2004-124, s. 32D.3	AMENDED
51	2004	S.L. 2004-170, s. 23	AMENDED
52	2004	S.L. 2004-204, 1st Ex. Sess., s. 4	AMENDED
53	2005	S.L. 2005-276, ss. 31.1(cc), 39.1(c), 7.27(b)	AMENDED
54	2005	S.L. 2005-400, s. 20	AMENDED
55	2005	S.L. 2005-429, s. 2.13	AMENDED
56	2005	S.L. 2005-435, ss. 32(b), 32(c), 37, 48	AMENDED
57	2006	S.L. 2006-162, s. 4(c)	AMENDED
58	2006	S.L. 2006-196, s. 11	AMENDED
59	2006	S.L. 2006-252, s. 2.21	AMENDED
60	2007	S.L. 2007-397, s. 13(d)	AMENDED
61	2007	S.L. 2007-491, s. 38	AMENDED
62	2007	S.L. 2007-527, ss. 24, 33, 34, 35, 36.	AMENDED
63	2008	S.L. 2008-107, s. 28.25(d)	AMENDED
64	2008	S.L. 2008-144, s. 4	AMENDED
65	2009	S.L. 2009-283, s. 1	AMENDED
66	2009	S.L. 2009-445, s. 39	AMENDED
67	2009	S.L. 2009-483, ss. 5, 10	AMENDED
68	2010	S.L. 2010-31, ss. 13.15, 31.8(g)	AMENDED
69	2010	S.L. 2010-95, s. 11	AMENDED
70	2010	S.L. 2010-166, s. 3.7	AMENDED
71	2010	S.L. 2010-167, s. 2(c)	AMENDED

72	2011	S.L. 2011-145, ss. 19.1(g), (h), (k), (n), (p), 13.25(nn), (xx)	AMENDED
73	2011	S.L. 2011-330, s. 33(b)	AMENDED
74	2011	S.L. 2011-401, ss. 3.9, 5.1	AMENDED
75	2012	S.L. 2012-83, s. 35	AMENDED
76	2012	S.L. 2012-133, s. 1(b)	AMENDED
77	2013	S.L. 2013-155, s. 6	AMENDED
78	2013	S.L. 2013-360, ss. 6.9, 7.10(c)	AMENDED
79	2013	S.L. 2013-414, s. 19	AMENDED
80	2014	S.L. 2014-3, ss. 9.3, 10.1(c)	AMENDED
81	2014	S.L. 2014-4, s. 17(b)	AMENDED
82	2014	S.L. 2014-100, s. 17.1(xxx)	AMENDED
83	2014	S.L. 2014-115, s. 56.8(e)	AMENDED
84	2015	S.L. 2015-99, s. 2	AMENDED
85	2015	S.L. 2015-241, ss. 6.24(h), 7A.4(h), 14.30(u), (v), 15.25(b), 16A.7(j)	AMENDED
86	2016	S.L. 2016-5, s. 4.5(a)	AMENDED
87	2016	S.L. 2016-57, s. 2(f)	AMENDED
88	2016	S.L. 2016-103, s. 7	AMENDED
89	2017	S.L. 2017-128, s. 6(a)	AMENDED
90	2017	S.L. 2017-135, s. 7(a)	AMENDED
91	2017	S.L. 2017-186, s. 2(uuuu)	AMENDED
92	2017	S.L. 2017-203, s. 2	AMENDED
93	2017	S.L. 2017-204, s. 4.7	AMENDED
94	2018	S.L. 2018-5, ss. 37.5(a), 38.6(e)	AMENDED
95	2018	S.L. 2018-136, 3rd Ex. Sess., s. 5.17	AMENDED
96	2019	S.L. 2019-6, s. 4.10	AMENDED
97	2019	S.L. 2019-203, s. 9(a)	AMENDED
98	2020	S.L. 2020-58, s. 2.2(b)	AMENDED
99	2020	S.L. 2020-88, s. 16(e)	AMENDED
100	2021	S.L. 2021-180, ss. 19C.9(v1), 42.13C(b)	AMENDED

101	2023	S.L. 2023-42, s. 4(d)	AMENDED
102	2024	S.L. 2024-57, s. 3E.2(w)	AMENDED
103	2025	S.L. 2025-60, s. 2(b)	AMENDED

APPARATUS II
41 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. 105-228.90	(a)(2)	"for a tax, as defined in"
G.S. 55-16	(a)	"report required to be filed under"
G.S. 105-164.14(c)	(a)	"to a governmental entity listed in"
G.S. 105-187.5	(b)	"tax on leased vehicles imposed by"
G.S. 105-164.29B	(b)(6a)	"county or city official designated under"
G.S. 108A-29(r)	(b)(9a)	"of the working poor pursuant to"
G.S. 147-64.7	(b)(10)	"Auditor to the extent authorized in"
G.S. 105-163.6	(b)(12)	"of withheld income tax payments under"
G.S. 105-228.5(b), (b1), and (c)	(b)(16a)	"on self-insurers' premiums as determined under"
G.S. 97-133(a)	(b)(16a)	"of collecting the assessments authorized in"
G.S. 147-86.25	(b)(18)	"setoff debt collection program established under"
G.S. 105-163.7	(b)(19)	"compensation reported to the Secretary under"
G.S. 143-59.1	(b)(22)	"the Secretary of Administration pursuant to"
G.S. 105-164.8(b)	(b)(22)	"or more of the conditions of"
G.S. 105-129.7(b)	(b)(24)	"of the qualifying information required in"
G.S. 105-129.86(b)	(b)(24)	"information required in G.S. 105-129.7(b) or"
G.S. 105-243.1	(b)(26)	"collection of tax debts pursuant to"
G.S. 105-264.2	(b)(27)	"the same meaning as defined in"
G.S. 143B-437.54	(b)(29)	"Economic Investment Committee established pursuant to"
G.S. 18C-141	(b)(33)	"Lottery Commission the information required under"
G.S. 18C-114(c)	(b)(33)	"G.S. 18C-141 or agreed upon under"
G.S. 105-130.47	(b)(34)	"concerning a tax credit claimed under"

G.S. 105-151.29	(b)(34)	"credit claimed under G.S. 105-130.47 or"
G.S. 143B-437.02A	(b)(34a)	"information concerning a grant awarded under"
G.S. 105-129.82	(b)(37)	"to complete the study required under"
G.S. 105-129.16H	(b)(38)	"to eligibility for a credit under"
G.S. 159-34	(b)(39)	"auditing local government accounts pursuant to"
G.S. 135-5(e)(4)	(b)(39a)	"statement required to be submitted under"
G.S. 135-1(7b)	(b)(39a)	"or compliance investigation in accordance with"
G.S. 135-48.30(a)(9)	(b)(39b)	"or compliance investigation or audit under"
G.S. 135-48.16	(b)(39b)	"G.S. 135-48.30(a)(9), or in accordance with"
G.S. 66-292	(b)(40)	"a nonparticipating manufacturer, as defined in"
G.S. 105-113.4C	(b)(40)	"reports to the Attorney General under"
G.S. 66-290	(b)	"Master Settlement Agreement. - Defined in"
G.S. 106-1029	(b)(41)	"Agriculture is able to comply with"
G.S. 105-129.16A	(b)(42)	"a taxpayer claiming a credit under"
G.S. 116E-6	(b)(43)	"Longitudinal Data System, as required by"
G.S. 143B-1385	(b)(45)	"State Chief Information Officer pursuant to"
G.S. 18B-900	(b)(47)	"Control Commission the information required under"
G.S. 113-395	(b)(48)	"horizontal drilling and hydraulic fracturing under"
G.S. 105-153.8A	(b)(56)	"an organ and tissue donor under"

APPARATUS III

Citation

FULL SECTION
N.C. Gen. Stat. § 105-259 (2025).

PINPOINT
N.C. Gen. Stat. § 105-259(a) (2025).

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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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1939, c. 158, s. 928; 1951, c. 190, s. 2; 1973, c. 476, s. 193; c. 903, s. 4; c. 1287, s. 13; 1975, c. 19, s. 29; c. 275, s. 7; 1977, c. 657, s. 6; 1979, c. 495; 1983, c. 7; 1983 (Reg. Sess., 1984), c. 1004, s. 3; c. 1034, s. 125; 1987, c. 440, s. 4; 1989, c. 628; c. 728, s. 1.47; 1989 (Reg. Sess., 1990), c. 945, s. 15; 1993, c. 485, s. 31; c. 539, s. 712; 1994, Ex. Sess., c. 14, s. 51; c. 24, s. 14(c); 1993 (Reg. Sess., 1994), c. 679, s. 8.4; 1995, c. 17, s. 11; c. 21, s. 2; 1997-118, s. 6; 1997-261, s. 14; 1997-340, s. 2; 1997-392, s. 4.1; 1997-475, s. 6.11; 1998-22, ss. 10, 11; 1998-98, ss. 13.1(b), 20; 1998-139, s. 1; 1998-212, s. 12.27A(o); 1999-219, s. 7.1; 1999-340, s. 8; 1999-341, s. 8; 1999-360, s. 2.1; 1999-438, s. 18; 1999-452, s. 28.1; 2000-120, s. 8; 2000-173, s. 11; 2001-205, s. 1; 2001-380, s. 5; 2001-476, s. 8(b); 2001-487, ss. 47(d), 123; 2002-87, s. 7; 2002-106, s. 5; 2002-172, s. 2.3; 2003-349, s. 4; 2003-416, s. 2; 2004-124, s. 32D.3; 2004-170, s. 23; 2004-204, 1st Ex. Sess., s. 4; 2005-276, ss. 31.1(cc), 39.1(c), 7.27(b); 2005-400, s. 20; 2005-429, s. 2.13; 2005-435, ss. 32(b), 32(c), 37, 48; 2006-162, s. 4(c); 2006-196, s. 11; 2006-252, s. 2.21; 2007-397, s. 13(d); 2007-491, s. 38; 2007-527, ss. 24, 33, 34, 35, 36.; 2008-107, s. 28.25(d); 2008-144, s. 4; 2009-283, s. 1; 2009-445, s. 39; 2009-483, ss. 5, 10; 2010-31, ss. 13.15, 31.8(g); 2010-95, s. 11; 2010-166, s. 3.7; 2010-167, s. 2(c); 2011-145, ss. 19.1(g), (h), (k), (n), (p), 13.25(nn), (xx); 2011-330, s. 33(b); 2011-401, ss. 3.9, 5.1; 2012-83, s. 35; 2012-133, s. 1(b); 2013-155, s. 6; 2013-360, ss. 6.9, 7.10(c); 2013-414, s. 19; 2014-3, ss. 9.3, 10.1(c); 2014-4, s. 17(b); 2014-100, s. 17.1(xxx); 2014-115, s. 56.8(e); 2015-99, s. 2; 2015-241, ss. 6.24(h), 7A.4(h), 14.30(u), (v), 15.25(b), 16A.7(j); 2016-5, s. 4.5(a); 2016-57, s. 2(f); 2016-103, s. 7; 2017-128, s. 6(a); 2017-135, s. 7(a); 2017-186, s. 2(uuuu); 2017-203, s. 2; 2017-204, s. 4.7; 2018-5, ss. 37.5(a), 38.6(e); 2018-136, 3rd Ex. Sess., s. 5.17; 2019-6, s. 4.10; 2019-203, s. 9(a); 2020-58, s. 2.2(b); 2020-88, s. 16(e); 2021-180, ss. 19C.9(v1), 42.13C(b); 2023-42, s. 4(d); 2024-57, s. 3E.2(w); 2025-60, s. 2(b).)

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