CHAPTER 105

ARTICLE 9 - GENERAL ADMINISTRATION; PENALTIES AND REMEDIES

N.C.G.S. § 105-262.

Rules.

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. 1.14(d) — fourteenth act in the lineage	21 September 2026, 01:25 UTC	b72c48f38c6994a1b5d7ee01 - 18dc2a46873b3cc5de3e90c6 - 5b1eb35dda66f117

§ 105-262(a) Authority. - The Secretary of Revenue may adopt rules needed to administer a tax collected by the Secretary or to fulfill another duty delegated to the Secretary. G.S. 150B-1 and Article 2A of Chapter 150B of the General Statutes set out the procedure for the adoption of rules by the Secretary.

§ 105-262(b) Repealed by Session Laws 2012-43, s. 1, effective June 20, 2012, and Session Laws 2012-79, s. 1.14(d), effective June 26, 2012.

§ 105-262(c) Fiscal Note. - The Secretary must ask the Office of State Budget and Management to prepare a fiscal note for a proposed new rule or a proposed change to a rule that has a substantial economic impact, as defined in G.S. 150B-21.4(b1). The Secretary shall not take final action on a proposed rule change that has a substantial economic impact until at least 60 days after the fiscal note has been prepared.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I

14 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.

TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT

№	YEAR	ACT	CHARACTER

01	1939	c. 158, s. 931	ENACTED
02	1955	c. 1350, s. 2	AMENDED
03	1973	c. 476, s. 193	AMENDED
04	1981	c. 859, s. 80	AMENDED
05	1981	c. 1127, s. 53	AMENDED
06	1991	c. 45, s. 28	AMENDED
07	1991	c. 477, s. 7	AMENDED
08	1995	c. 507, s. 27.8(p)	AMENDED
09	2000	S.L. 2000-140, s. 93.1(a)	AMENDED
10	2001	S.L. 2001-424, s. 12.2(b)	AMENDED
11	2007	S.L. 2007-491, s. 39	AMENDED
12	2010	S.L. 2010-31, s. 31.10(f)	AMENDED
13	2012	S.L. 2012-43, s. 1	AMENDED
14	2012	S.L. 2012-79, s. 1.14(d)	AMENDED

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. 150B-1	(a)	*"another duty delegated to the Secretary."*
G.S. 150B-21.4(b1)	(c)	*"substantial economic impact, as defined in"*

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-262 (2012).

PINPOINT

N.C. Gen. Stat. § 105-262(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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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1939, c. 158, s. 931; 1955, c. 1350, s. 2; 1973, c. 476, s. 193; 1981, c. 859, s. 80; c. 1127, s. 53; 1991, c. 45, s. 28; c. 477, s. 7; 1995, c. 507, s. 27.8(p); 2000-140, s. 93.1(a); 2001-424, s. 12.2(b); 2007-491, s. 39; 2010-31, s. 31.10(f); 2012-43, s. 1; 2012-79, s. 1.14(d).)

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