



CHAPTER 105  
ARTICLE 9 - GENERAL ADMINISTRATION; PENALTIES AND REMEDIES

N.C.G.S. § 105-269.13.

Debts not collectible under North Carolina law.

| 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, 04:14 UTC | fb0b90d846012fb6c8ed11b2 - 5bc8d764cc9e2b4d80128702 - 0576e0fa7a579b4b |

- § 105-269.13(a)

Debts Not Collectible. - The following debts are not collectible and are not subject to execution under Article 28 of Chapter 1 of the General Statutes or any other provision of law:

(1) A loan made by a person who does not comply with G.S. 105-88.

(2) A debt owed to a retailer described in subsection (b) of this section as the result of the purchase of tangible personal property.
- § 105-269.13(b)

Retailer. - A debt owed to a retailer is subject to this section if all of the following applies to the retailer:

(1) The retailer meets one or more of the conditions in G.S. 105-164.8(b).

(2) The retailer is not registered to collect the use tax due under Article 5 of this Chapter on its sales delivered to an address in North Carolina.

(3) The retailer reported gross sales of at least five million dollars (\$5,000,000) on its most recent federal income tax return.
- § 105-269.13(c)

Assignment. - An assignment to a person of a debt listed in subsection (a) of this section is subject to the collection restrictions imposed by this section. (2000-120, s. 9.)

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. 105-88       | (a)(1)     | "person who does not comply with"  |
| G.S. 105-164.8(b) | (b)(1)     | "or more of the conditions in"     |

APPARATUS III

Citation

FULL SECTION  
N.C. Gen. Stat. § 105-269.13 (2026).

PINPOINT  
N.C. Gen. Stat. § 105-269.13(a) (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.

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