



CHAPTER 105
ARTICLE 9 - GENERAL ADMINISTRATION; PENALTIES AND REMEDIES

N.C.G.S. § 105-269.14.

Payment of use tax with individual income tax.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT No amendment history on record	RETRIEVED 21 September 2026, 03:44 UTC	SOURCE FINGERPRINT 25168e529467342f66e44d10 - b48516071ba7486c31c41767 - 747631077da5f740
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§ 105-269.14(a) Requirement. - An individual who owes use tax that is payable on an annual basis pursuant to G.S. 105-164.16(d) and who is required to file an individual income tax return under Part 2 of Article 4 of this Chapter must pay the use tax with the individual income tax return for the taxable year. The Secretary must provide appropriate space and information on the individual income tax form and instructions. The information must include the following:

- (1) An explanation of an individual's obligation to pay use tax on items purchased from mail order, internet, or other sellers that do not collect State and local sales and use taxes on the items.
- (2) A method to help an individual determine the amount of use tax the individual owes. The method must list categories of items, such as personal computers and clothing, that are commonly sold by mail order or internet and must include a table that gives the average amounts of use tax payable by taxpayers in various income ranges.

§ 105-269.14(b) Distribution. - The Secretary must distribute the local portion of the net use tax proceeds collected under this section in accordance with Subchapter VIII of this Chapter and Chapter 1096 of the 1967 Session Laws. (1999-341, s. 2; 2000-120, s. 10; 2002-72, s. 20; 2003-284, s. 44.1; 2005-276, s. 33.24; 2007-323, s. 31.16.3(i); 2009-451, s. 27A.3(b), (c); 2010-95, s. 42; 2019-6, s. 5.9; 2025-25, s. 29(3).)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS II
1 AUTHORITY

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. 105-164.16(d)	(a)	<i>"on an annual basis pursuant to"</i>

APPARATUS III

Citation

FULL SECTION
N.C. Gen. Stat. § 105-269.14 (2026).

PINPOINT
N.C. Gen. Stat. § 105-269.14(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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