



CHAPTER 105
ARTICLE 18 - REPORTS IN AID OF LISTING

N.C.G.S. § 105-316.1.

Tax permit required to move mobile home.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT 2nd Sess., c. 1187, ss. 1, 2 — second act in the lineage	RETRIEVED 21 September 2026, 03:00 UTC	SOURCE FINGERPRINT 1b377f073fa60198b3ad68bb - 15a6f9b1bb5a1d3425954c90 - 06a09af3c43b97b9
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§ 105-316.1(a) In order to protect the local taxing units of this State against the nonpayment of ad valorem taxes on mobile homes, it is hereby declared to be unlawful for any person other than a mobile home manufacturer or retailer to remove or cause to be removed any mobile home situated at a premises in this State without first obtaining a tax permit from the tax collector of the county in which the mobile home is situated. The tax permit shall be conspicuously displayed near the license tag on the rear of the mobile home at all times during its transportation. Permits required by G.S. 105-316.1 through 105-316.8 may be obtained at the office of the county tax collector during normal business hours.

§ 105-316.1(b) Except as provided in G.S. 105-316.4, manufacturers, retailers and licensed carriers of mobile homes shall not be required to obtain the tax permits required by this section. Persons or firms transporting mobile homes shall, however, be responsible for seeing that a proper license tag, and when required under this section, a tax permit, are properly displayed thereon at all times during their transportation.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
2 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

Nº	YEAR	ACT	CHARACTER
01	1975	c. 881, s. 1	ENACTED
02	1977	2nd Sess., c. 1187, ss. 1, 2	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. 105-316.1	(a)	<i>"during its transportation. Permits required by"</i>
G.S. 105-316.4	(b)	<i>"Except as provided in"</i>

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-316.1 (1977).

PINPOINT

N.C. Gen. Stat. § 105-316.1(a) (1977).

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
(1975, c. 881, s. 1; 1977, 2nd Sess., c. 1187, ss. 1, 2.)

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