



CHAPTER 105
ARTICLE 2 - PRIVILEGE TAXES

N.C.G.S. § 105-33.

Taxes under this Article.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 1998-95, ss. 1, 2 — nineteenth act in the lineage	RETRIEVED 21 September 2026, 04:24 UTC	SOURCE FINGERPRINT c7c8f1fad9e124c1e64ae4cd - ce71888881d49c20829381a8 - a14964db754e3583
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- § 105-33(a) General. - Taxes in this Article are imposed for the privilege of carrying on the business, exercising the privilege, or doing the act named.
- § 105-33(b) License Taxes. - A license tax imposed by this Article is an annual tax. The tax is due by July 1 of each year. The tax is imposed for the privilege of engaging in a specified activity during the fiscal year that begins on the July 1 due date of the tax. The full amount of a license tax applies to a person who, during a fiscal year, begins to engage in an activity for which this Article requires a license. Before a person engages in an activity for which this Article requires a license, the person must obtain the required license.
- § 105-33(c) Other Taxes. - The taxes imposed by this Article on a percentage basis or another basis are due as specified in this Article.
- § 105-33(d) Repealed by Session Laws 1998-95, s. 2.
- § 105-33(e) Repealed by Session Laws 1989, c. 584, s. 1.
- § 105-33(f) , (g) Repealed by Session Laws 1998-95, s. 2.
- § 105-33(h) Liability Upon Transfer. - A grantee, transferee, or purchaser of any business or property subject to the State taxes imposed in this Article must make diligent inquiry as to whether the State tax has been paid. If the business or property has been granted, sold, transferred, or conveyed to an innocent purchaser for value and without notice

that the vendor owed or is liable for any of the State taxes imposed under this Article, the property, while in the possession of the innocent purchaser, is not subject to any lien for the taxes.

§ 105-33(i) , (j) Repealed by Session Laws 1998-95, s. 2.

§ 105-33(k) Repealed by Session Laws 1987, c. 190.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
19 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. 100	ENACTED
02	1943	c. 400, s. 2	AMENDED
03	1951	c. 643, s. 2	AMENDED
04	1953	c. 981, s. 1	AMENDED
05	1963	c. 294, s. 3	AMENDED
06	1973	c. 476, s. 193	AMENDED
07	1977	c. 657, s. 1	AMENDED
08	1981	c. 83, ss. 1, 2	AMENDED
09	1985	c. 114, s. 10	AMENDED
10	1985	1985 (Reg. Sess., 1986), c. 826, ss. 1, 2	AMENDED
11	1985	c. 934, s. 3	AMENDED
12	1987	c. 190	AMENDED
13	1989	c. 584, s. 1	AMENDED
14	1989	1989 (Reg. Sess., 1990), c. 814, s. 1	AMENDED
15	1989	1991 (Reg. Sess., 1992), c. 981, s. 1	AMENDED

16	1993	c. 539, s. 688	AMENDED
17	1994	Ex. Sess., c. 24, s. 14(c)	AMENDED
18	1996	2nd Ex. Sess., c. 14, ss. 18, 19	AMENDED
19	1998	S.L. 1998-95, ss. 1, 2	AMENDED

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-33 (1998).

PINPOINT

N.C. Gen. Stat. § 105-33(a) (1998).

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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The text of the section is unaltered. Subsection designators have been moved from the run of text into the margin. The amendment history and the table of authorities are derived from the section by mechanical extraction — they add no characterization of the law.

This is not the official text. The official text is published by the General Assembly of North Carolina.

HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1939, c. 158, s. 100; 1943, c. 400, s. 2; 1951, c. 643, s. 2; 1953, c. 981, s. 1; 1963, c. 294, s. 3; 1973, c. 476, s. 193; 1977, c. 657, s. 1; 1981, c. 83, ss. 1, 2; 1985, c. 114, s. 10; 1985 (Reg. Sess., 1986), c. 826, ss. 1, 2; c. 934, s. 3; 1987, c. 190; 1989, c. 584, s. 1; 1989 (Reg. Sess., 1990), c. 814, s. 1; 1991 (Reg. Sess., 1992), c. 981, s. 1; 1993, c. 539, s. 688; 1994, Ex. Sess., c. 24, s. 14(c); 1996, 2nd Ex. Sess., c. 14, ss. 18, 19; 1998-95, ss. 1, 2.)

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