



CHAPTER 105

ARTICLE 23 - PUBLIC SERVICE COMPANIES

N.C.G.S. § 105-334.

Duty to file report; penalty for failure to file.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	Ex. Sess., c. 24, s. 14(c) — seventh act in the lineage	21 September 2026, 04:17 UTC	d6b3cf7efef25af91427f481 - 3382d6f3c40c4388561ee559 - 43a44b8c0023276c

§ 105-334(a)

Every public service company, whether incorporated under the laws of this State or any other state or any foreign nation, whose property is subject to taxation in this State, shall prepare and deliver to the Department of Revenue each year a report showing (as of January 1) such information with regard to the property it owns and the system property it leases as the Department of Revenue may by regulation prescribe. This report shall be filed on or before the last day of March, and the following affirmation, which shall be annexed to the report, shall be signed by a principal officer of the public service company making the report:

Under penalties prescribed by law, I hereby affirm that to the best of my knowledge and belief this report, including any accompanying statements, inventories, schedules, and other information is true and complete.

§ 105-334(b)

Any individual who willfully subscribes a report required by this section which he does not believe to be true and correct as to every material matter shall be guilty of a Class 2 misdemeanor.

§ 105-334(c)

For good cause the Department may grant reasonable extensions of time for filing the required reports.

§ 105-334(d)

The Department may require any additional reports or information it deems necessary to properly carry out its duties under this Article.

§ 105-334(e)

The provisions of G.S. 105-291 and 105-312 are made specifically applicable to all proceedings taken under this Article.

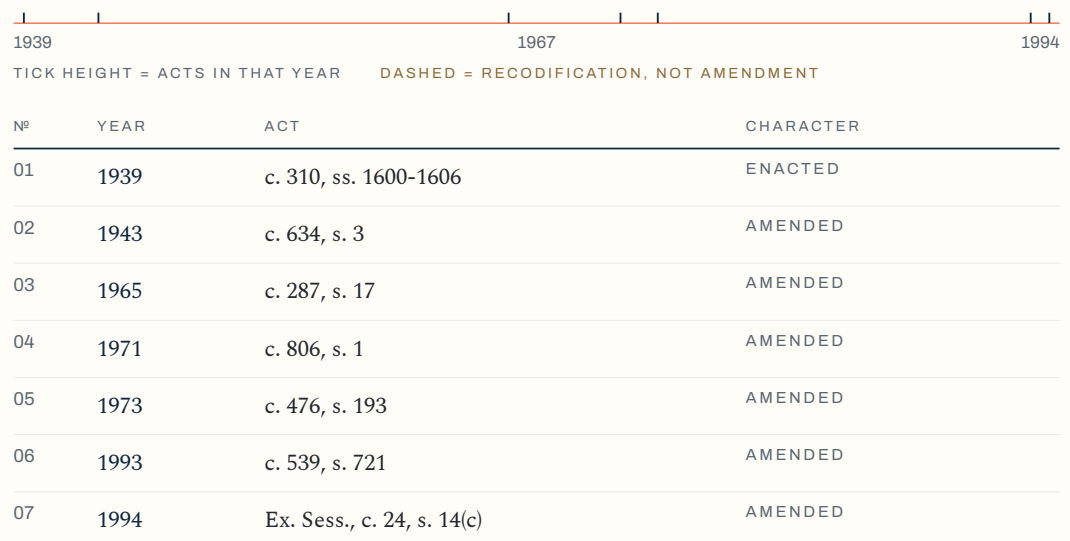
END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
7 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.



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. 105-291	(e)	"The provisions of"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-334 (1994).

PINPOINT

N.C. Gen. Stat. § 105-334(a) (1994).

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. 310, ss. 1600-1606; 1943, c. 634, s. 3; 1965, c. 287, s. 17; 1971, c. 806, s. 1; 1973, c. 476, s. 193; 1993, c. 539, s. 721; 1994, Ex. Sess., c. 24, s. 14(c).)

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