



CHAPTER 105
ARTICLE 26 - COLLECTION AND FORECLOSURE OF TAXES

N.C.G.S. § 105-365.

Preference accorded taxes in liquidation of debtors' estates.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	c. 806, s. 1 — second act in the lineage	21 September 2026, 04:09 UTC	66af5f8bf9c5802be9a75ef9 - 7322dc7fd6073dc0bf23a12d - 9cdd41756197cd9f

In all cases in which a taxpayer's assets are in the hands of a receiver or assignee for the benefit of creditors or are otherwise being liquidated or managed for the benefit of creditors, the taxes owed by the debtor (together with interest, penalties, and costs) shall be a preferred claim, second only to administration expenses and specific liens. The provisions of this section shall not be construed to modify or reduce the priority given by G.S. 105-356 to tax liens on real and personal property or to alter or preclude the exercise of any remedies against personal property provided for in G.S. 105-366.

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.

1939			1955	1971
TICK HEIGHT = ACTS IN THAT YEAR			DASHED = RECODIFICATION, NOT AMENDMENT	
Nº	YEAR	ACT	CHARACTER	
01	1939	c. 310, s. 1704	ENACTED	
02	1971	c. 806, s. 1	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. 105-356		<i>"or reduce the priority given by"</i>
G.S. 105-366		<i>"against personal property provided for in"</i>

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-365 (1971).

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, s. 1704; 1971, c. 806, s. 1.)

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