



CHAPTER 105
ARTICLE 30 - GENERAL PROVISIONS

N.C.G.S. § 105-395.1.

Applicable date when due date falls on weekend, holiday, or closure date.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2018-76, s. 9.5 — third act in the lineage	21 September 2026, 03:45 UTC	e605294d6c2a41b1ce751df6 - 7414b1fc47a95788c04e8472 - a45031d6d5e87183

When the last day for doing an act required or permitted by this Subchapter falls on a day listed in this section, the act is considered to be done within the prescribed time limit if it is done on the next business day. This section applies to the following days:

A Saturday or Sunday.

A holiday.

A day for which all of the following conditions are met in the taxing entity:

- a.The tax office is closed.
- b.The taxpayer certifies in writing that the United States Postal Service did not provide service to the taxpayer's address.
- c.A disaster declaration is declared pursuant to G.S. 166A-19.21 or G.S. 166A-19.22.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
3 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	1987	c. 777, s. 5	ENACTED
02	2018	S.L. 2018-5, s. 38.9(a)	AMENDED
03	2018	S.L. 2018-76, s. 9.5	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. 166A-19.21		"disaster declaration is declared pursuant to"
G.S. 166A-19.22		"declared pursuant to G.S. 166A-19.21 or"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-395.1 (2018).

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
(1987, c. 777, s. 5; 2018-5, s. 38.9(a); 2018-76, s. 9.5.)

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