



CHAPTER 105
ARTICLE 36B - TAX ON MOTOR CARRIERS

N.C.G.S. § 105-449.40.

Secretary may require bond.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 2010-95, s. 26(b) — fifth act in the lineage	RETRIEVED 21 September 2026, 07:02 UTC	SOURCE FINGERPRINT b0431e4a4ea2517c57b4b5cf - bb6d8baca5d61a76c561f6c5 - 3fdc60da5f870d50
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§ 105-449.40(a) Authority. - The Secretary may require a motor carrier to furnish a bond when any of the following occurs:

- (1) The motor carrier fails to file a return within the time required by this Article.
- (2) The motor carrier fails to pay a tax when due under this Article.
- (3) After auditing the motor carrier's records, the Secretary determines that a bond is needed to protect the State from loss in collecting the tax due under this Article.

§ 105-449.40(b) Amount. - A bond required of a motor carrier under this section may not be more than the larger of the following amounts:

- (1) Five hundred dollars (\$500.00).
- (2) Four times the motor carrier's average tax liability or refund for a reporting period.

A bond must be in the form required by the Secretary.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
5 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.

	1955		1983		2010
	TICK HEIGHT = ACTS IN THAT YEAR		DASHED = RECODIFICATION, NOT AMENDMENT		
Nº	YEAR	ACT	CHARACTER		
01	1955	c. 823, s. 4	ENACTED		
02	1967	c. 1110, s. 15	AMENDED		
03	1973	c. 476, s. 193	AMENDED		
04	1991	c. 487, s. 4	AMENDED		
05	2010	S.L. 2010-95, s. 26(b)	AMENDED		

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-449.40 (2010).

PINPOINT

N.C. Gen. Stat. § 105-449.40(a) (2010).

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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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

(1955, c. 823, s. 4; 1967, c. 1110, s. 15; 1973, c. 476, s. 193; 1991, c. 487, s. 4; 2010-95, s. 26(b).)

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