



CHAPTER 105
ARTICLE 39 - FIRST ONE-CENT (1¢) LOCAL GOVERNMENT SALES AND USE TAX

N.C.G.S. § 105-463.

Short title.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 2002-123, s. 7(b) — second act in the lineage	RETRIEVED 21 September 2026, 03:34 UTC	SOURCE FINGERPRINT 08803dca13a3851bba3c77f0 - 933edcaf6c2210fa7da8ce58 - 8149a046996af1d3
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This Article shall be known as the First One-Cent (1¢) Local Government Sales and Use Tax Act.

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.

1971		1987		2002
TICK HEIGHT = ACTS IN THAT YEAR		DASHED = RECODIFICATION, NOT AMENDMENT		
Nº	YEAR	ACT	CHARACTER	
01	1971	c. 77, s. 2	ENACTED	
02	2002	S.L. 2002-123, s. 7(b)	AMENDED	

APPARATUS III

Citation

FULL SECTION
N.C. Gen. Stat. § 105-463 (2002).

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
(1971, c. 77, s. 2; 2002-123, s. 7(b).)

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NORTH CAROLINA LAW — STATUTE EXPORT, FORMAT V1

