CHAPTER 105

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

N.C.G.S. § 105-467.

Scope of sales tax.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2019-169, s. 3.3(t) — thirty-second act in the lineage	21 September 2026, 03:32 UTC	0937617009a81d601d9115c4 - e1f2f09eb706d6f6f6565b97 - a0131f8ba4a0f09e

§ 105-467(a) Sales Tax. - The sales tax that may be imposed under this Article is limited to a tax at the rate of one percent (1%) of the following:

(1) A retailer's net taxable sales and gross receipts that are subject to the general rate of sales tax imposed by the State under G.S. 105-164.4 except the tax does not apply to the sales price of an item taxable under G.S. 105-164.4(a)(1a).

(2) through (4) Repealed by Session Laws 2011-330, s. 45, effective June 27, 2011.

(5) The sales price of food that is not otherwise exempt from tax pursuant to G.S. 105-164.13 but is exempt from the State sales and use tax pursuant to G.S. 105-164.13B.

(5a) The sales price of a bundled transaction that includes food subject to tax under subdivision (5) of this subsection, if the price of the food exceeds ten percent (10%) of the price of the bundle. A retailer must determine the price of food in a bundled transaction in accordance with G.S. 105-164.4D.

(5b) Repealed by Session Laws 2013-3.4(c), effective July 1, 2014, and applicable to purchases made on or after that date.

(6) ,(7) Repealed by Session Laws 2011-330, s. 45, effective June 27, 2011.

(8) The presumed sales price of an item of tangible personal property under G.S. 105-164.12B.

§ 105-467(b) Exemptions and Refunds. - The State exemptions and exclusions contained in Article 5 of Subchapter I of this Chapter, except for the exemption for food in G.S. 105-164.13B, apply to the local sales and use tax authorized to be levied and imposed under this Article. The State refund provisions contained in G.S. 105-164.14 and G.S. 105-164.14A apply to the local sales and use tax authorized to be levied and imposed under this Article. A refund of an excessive or erroneous State sales tax collection allowed under G.S. 105-164.11 and a refund of State sales tax paid on a rescinded sale or cancelled service contract under G.S. 105-164.11A apply to the local sales and use tax authorized to be levied and imposed under this Article. The aggregate annual local refund amount allowed an entity under G.S. 105-164.14(b) for the State's fiscal year may not exceed thirteen million three hundred thousand dollars ($13,300,000).

Except as provided in this subsection, a taxing county may not allow an exemption, exclusion, or refund that is not allowed under the State sales and use tax. A local school administrative unit and a joint agency created by interlocal agreement among local school administrative units pursuant to G.S. 160A-462 to jointly purchase food service-related materials, supplies, and equipment on their behalf is allowed an annual refund of sales and use taxes paid by it under this Article on direct purchases of items. Sales and use tax liability indirectly incurred by the entity as part of a real property contract for real property that is owned or leased by the entity and is a capital improvement for use by the entity is considered a sales or use tax liability incurred on direct purchases by the entity for the purpose of this subsection. The refund allowed under this subsection does not apply to purchases of electricity, telecommunications service, ancillary service, piped natural gas, video programming, or a prepaid meal plan. A request for a refund is due in the same time and manner as provided in G.S. 105-164.14(c). Refunds applied for more than three years after the due date are barred.

§ 105-467(c)

Sourcing. - The sourcing principles in Article 5 of Subchapter I of this Chapter apply in determining whether the local sales tax applies to a transaction.

END OF SECTION TEXT

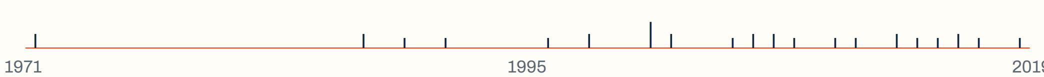
APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I

32 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.



TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT

№	YEAR	ACT	CHARACTER
01	1971	c. 77, s. 2	ENACTED
02	1971	1983 (Reg. Sess., 1984), c. 1097, s. 9	AMENDED
03	1987	c. 557, s. 7	AMENDED
04	1987	c. 832, s. 4	AMENDED
05	1989	c. 692, s. 3.7	AMENDED
06	1991	c. 689, s. 316	AMENDED
07	1996	2nd Ex. Sess., c. 13, s. 1.3	AMENDED
08	1998	S.L. 1998-98, s. 30.1	AMENDED
09	1998	S.L. 1998-171, s. 9	AMENDED
10	2001	S.L. 2001-347, s. 2.15	AMENDED
11	2001	S.L. 2001-414, s. 29	AMENDED
12	2001	S.L. 2001-424, s. 34.16(b)	AMENDED
13	2001	S.L. 2001-430, s. 13	AMENDED
14	2001	S.L. 2001-487, s. 67(e)	AMENDED
15	2002	S.L. 2002-16, s. 12	AMENDED
16	2002	S.L. 2002-159, s. 61	AMENDED
17	2005	S.L. 2005-276, s. 33.23	AMENDED
18	2006	S.L. 2006-66, s. 7.20(a)	AMENDED
19	2006	S.L. 2006-162, s. 32	AMENDED
20	2007	S.L. 2007-244, s. 6	AMENDED
21	2007	S.L. 2007-368, s. 2	AMENDED
22	2008	S.L. 2008-107, s. 28.12(c)	AMENDED
23	2010	S.L. 2010-166, s. 3.8	AMENDED
24	2011	S.L. 2011-330, s. 45	AMENDED
25	2013	S.L. 2013-316, ss. 3.1(c), 3.4(c), (d)	AMENDED
26	2013	S.L. 2013-414, s. 49(b)	AMENDED
27	2014	S.L. 2014-3, ss. 6.1(i), 8.2(b)	AMENDED
28	2015	S.L. 2015-259, s. 4.2(f)	AMENDED
29	2016	S.L. 2016-5, s. 3.8(b)	AMENDED
30	2016	S.L. 2016-94, s. 38.5(n)	AMENDED

31	2017	S.L. 2017-204, s. 2.9(c)	AMENDED
32	2019	S.L. 2019-169, s. 3.3(t)	AMENDED

APPARATUS II
13 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. 105-164.4	(a)(1)	*"tax imposed by the State under"*
G.S. 105-164.4(a)(1a)	(a)(1)	*"price of an item taxable under"*
G.S. 105-164.13	(a)(5)	*"otherwise exempt from tax pursuant to"*
G.S. 105-164.13B	(a)(5)	*"sales and use tax pursuant to"*
G.S. 105-164.4D	(a)(5a)	*"a bundled transaction in accordance with"*
G.S. 105-164.12B	(a)(8)	*"item of tangible personal property under"*
G.S. 105-164.14	(b)	*"The State refund provisions contained in"*
G.S. 105-164.14A	(b)	*"provisions contained in G.S. 105-164.14 and"*
G.S. 105-164.11	(b)	*"State sales tax collection allowed under"*
G.S. 105-164.11A	(b)	*"sale or cancelled service contract under"*
G.S. 105-164.14(b)	(b)	*"refund amount allowed an entity under"*
G.S. 160A-462	(b)	*"local school administrative units pursuant to"*
G.S. 105-164.14(c)	(b)	*"time and manner as provided in"*

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-467 (2019).

PINPOINT

N.C. Gen. Stat. § 105-467(a) (2019).

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

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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1971, c. 77, s. 2; 1983 (Reg. Sess., 1984), c. 1097, s. 9; 1987, c. 557, s. 7; c. 832, s. 4; 1989, c. 692, s. 3.7; 1991, c. 689, s. 316; 1996, 2nd Ex. Sess., c. 13, s. 1.3; 1998-98, s. 30.1; 1998-171, s. 9; 2001-347, s. 2.15; 2001-414, s. 29; 2001-424, s. 34.16(b); 2001-430, s. 13; 2001-487, s. 67(e); 2002-16, s. 12; 2002-159, s. 61; 2005-276, s. 33.23; 2006-66, s. 7.20(a); 2006-162, s. 32; 2007-244, s. 6; 2007-368, s. 2; 2008-107, s. 28.12(c); 2010-166, s. 3.8; 2011-330, s. 45; 2013-316, ss. 3.1(c), 3.4(c), (d); 2013-414, s. 49(b); 2014-3, ss. 6.1(i), 8.2(b); 2015-259, s. 4.2(f); 2016-5, s. 3.8(b); 2016-94, s. 38.5(n); 2017-204, s. 2.9(c); 2019-169, s. 3.3(t).)

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