



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

N.C.G.S. § 105-468.1.

Certain building materials exempt from sales and use taxes.

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(u) — third act in the lineage	21 September 2026, 04:25 UTC	a97d31dd19373a8a54c9c575 - 24f400ce8cbe11d9f719d861 - 0021314636e2cd58

The provisions of this Article shall not be applicable with respect to any items purchased for the purpose of fulfilling a real property contract for a capital improvement entered into or awarded, or entered into or awarded pursuant to any bid made, before the effective date of the tax imposed by a taxing county when, absent the provisions of this section, the items would otherwise be subject to tax under the provisions of this Article.

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.

	1971		1995		2019
	TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT				
Nº	YEAR	ACT	CHARACTER		
01	1971	c. 77, s. 3	ENACTED		
02	2017	S.L. 2017-204, s. 2.4(e)	AMENDED		
03	2019	S.L. 2019-169, s. 3.3(u)	AMENDED		

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-468.1 (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

Provenance

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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1971, c. 77, s. 3; 2017-204, s. 2.4(e); 2019-169, s. 3.3(u).)

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