CHAPTER 105

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

N.C.G.S. § 105-468.

Scope of use tax.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2017-204, s. 2.9(d) — tenth act in the lineage	21 September 2026, 04:22 UTC	aa479bb3cb5b8703e22b9ce7 - 47a8127981a0ea28cc39a708 - 7aa320dc9ecd1a34

The use tax authorized by this Article is a tax at the rate of one percent (1%) of the purchase price of an item or transaction that is not sold in the taxing county but is for storage, use, or consumption in the taxing county and sourced in accordance with Article 5 of Subchapter I of this Chapter. The tax applies to the same items that are subject to tax under G.S. 105-467. The collection and administration of this tax shall be in accordance with Article 5 of Subchapter I of this Chapter.

Where a local sales or use tax was due and has been paid on an item or transaction by the purchaser in another taxing county within the State, or where a local sales or use tax was due and has been paid in a taxing jurisdiction outside the State where the purpose of the tax is similar in purpose and intent to the tax which may be imposed pursuant to this Article, the tax paid may be credited against the tax imposed under this section by a taxing county upon the same property or transaction. If the amount of sales or use tax so paid is less than the amount of the use tax due the taxing county under this section, the purchaser shall pay to the Secretary an amount equal to the difference between the amount so paid in the other taxing county or jurisdiction and the amount due in the taxing county. The Secretary may require such proof of payment in another taxing county or jurisdiction as is deemed to be necessary. The use tax levied under this Article is not subject to credit for payment of any State sales or use tax not imposed for the benefit and use of counties and municipalities. No credit shall be given under this section for sales or use taxes paid in a taxing jurisdiction outside this State if that taxing jurisdiction does not grant similar credit for sales taxes paid under this Article.

END OF SECTION TEXT

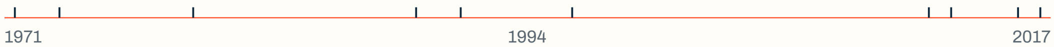
APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I

10 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	1973	c. 476, s. 193	AMENDED
03	1979	2nd Sess., c. 1100, s. 2	AMENDED
04	1989	c. 692, s. 3.8	AMENDED
05	1991	c. 689, s. 317	AMENDED
06	1996	2nd Ex. Sess., c. 13, s. 1.4	AMENDED
07	2012	S.L. 2012-79, s. 1.10	AMENDED
08	2013	S.L. 2013-414, s. 49(a)	AMENDED
09	2016	S.L. 2016-5, s. 3.7(b)	AMENDED
10	2017	S.L. 2017-204, s. 2.9(d)	AMENDED

APPARATUS II
1 AUTHORITY

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. 105-467		*"that are subject to tax under"*

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-468 (2017).

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; 1973, c. 476, s. 193; 1979, 2nd Sess., c. 1100, s. 2; 1989, c. 692, s. 3.8; 1991, c. 689, s. 317; 1996, 2nd Ex. Sess., c. 13, s. 1.4; 2012-79, s. 1.10; 2013-414, s. 49(a); 2016-5, s. 3.7(b); 2017-204, s. 2.9(d).)

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