CHAPTER 105

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

N.C.G.S. § 105-469.

Secretary to collect and administer local sales and use tax.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2015-268, s. 10.1(e2) — ninth act in the lineage	21 September 2026, 01:27 UTC	bb53a4586196a10b9fa7d983 - bfd95ff10272e3a74cce2a16 - 38960482646b78c2

§ 105-469(a)

The Secretary shall collect and administer a tax levied by a county pursuant to this Article. As directed by G.S. 105-164.13B, taxes levied by a county on food are administered as if they were levied by the State under Article 5 of this Chapter. The references in this section to Article 39 of this Chapter and Chapter 1096 of the 1967 Session Laws and Articles 40 and 42 of this Chapter do not include the adjustments made pursuant to G.S. 105-524. The Secretary must, on a monthly basis, distribute local taxes levied on food to the taxing counties as follows:

(1) The Secretary must allocate one-half of the net proceeds on a per capita basis according to the most recent annual population estimates certified to the Secretary by the State Budget Officer. The Secretary must then adjust the amount allocated to each county as provided in G.S. 105-486(b). The Secretary must include one-half of the amount allocated under this subdivision in the distribution made under Article 40 of this Chapter and must include the remaining one-half in the distribution made under Article 42 of this Chapter.

(2) The Secretary must allocate the remaining net proceeds proportionately to each taxing county based upon the amount of sales tax on food collected in the taxing county in the 1997-1998 fiscal year under Article 39 of this Chapter or under Chapter 1096 of the 1967 Session Laws relative to the total amount of sales tax on food collected in all taxing counties in the 1997-1998 fiscal year under Article 39 of this Chapter and under Chapter 1096 of the 1967 Session Laws. The Secretary must include the amount allocated under this subdivision in the distribution made under Article 39 of this Chapter.

§ 105-469(b)

The Secretary shall require retailers who collect use tax on sales to North Carolina residents to ascertain the county of residence of each buyer and provide that information to the Secretary along with any other information necessary for the Secretary to allocate the use tax proceeds to the correct taxing county.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
9 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	1993	c. 485, s. 23	AMENDED
04	1996	2nd Ex. Sess., c. 14, s. 12	AMENDED
05	2003	S.L. 2003-284, s. 45.11(a)	AMENDED
06	2003	S.L. 2003-416, s. 27(a)	AMENDED
07	2004	S.L. 2004-170, s. 32	AMENDED
08	2005	S.L. 2005-435, s. 41	AMENDED
09	2015	S.L. 2015-268, s. 10.1(e2)	AMENDED

APPARATUS II
3 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. 105-164.13B	(a)	*"to this Article. As directed by"*
G.S. 105-524	(a)	*"include the adjustments made pursuant to"*
G.S. 105-486(b)	(a)(1)	*"to each county as provided in"*

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-469 (2015).

PINPOINT

N.C. Gen. Stat. § 105-469(a) (2015).

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; 1993, c. 485, s. 23; 1996, 2nd Ex. Sess., c. 14, s. 12; 2003-284, s. 45.11(a); 2003-416, s. 27(a); 2004-170, s. 32; 2005-435, s. 41; 2015-268, s. 10.1(e2).)

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