



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

N.C.G.S. § 105-473.

Repeal of levy.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 2018-146, ss. 3.1(a), (b), 6.1 — seventh act in the lineage	RETRIEVED 21 September 2026, 04:21 UTC	SOURCE FINGERPRINT d68dfc9c8ced5ae40f594e4c - 801d531e094eb3be6d416bed - 1149e06592ad235e
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§ 105-473(a) The board of elections of any county, upon the written request of the board of county commissioners thereof, or upon receipt of a petition signed by qualified voters of the county equal in number to at least fifteen percent (15%) of the total number of votes cast in the county at the last preceding election for the office of Governor, shall call a special election for the purpose of submitting to the voters of the county the question of whether the levy of a one percent (1%) sales and use tax theretofore levied should be repealed.

The special election shall be held under the same rules and regulations applicable to the election of members of the General Assembly.

The county board of elections shall prepare ballots for the special election which shall contain the words "FOR repeal of the one percent (1%) local sales and use tax levy," and the words "AGAINST repeal of the one percent (1%) local sales and use tax levy," with appropriate squares so that each voter may designate his vote by his cross (X) mark.

The county board of elections shall fix the date of the special election on a date permitted by G.S. 163-287; provided, however, that the special election shall not be held within one year from the date of the last preceding special election held under this section.

§ 105-473(b) In the event a majority of those voting in a special election held pursuant to this section shall approve the repeal of the levy, the board of county commissioners shall, by resolution, proceed to terminate the levy and the imposition of the tax in the taxing county unless and until the tax is levied again as provided in G.S. 105-466(a).

- § 105-473(c)

In addition, the board of county commissioners may, by resolution and without the necessity of an election proceed to terminate the levy and the imposition of the tax in the taxing county if the tax was levied under the provisions of G.S. 105-466(b).
- § 105-473(d)

No termination of taxes levied and imposed under this Article shall be effective until the end of the fiscal year in which the repeal election was held.
- § 105-473(e)

The board of county commissioners, upon adoption of said resolution, shall cause a certified copy of the resolution to be delivered immediately to the Secretary of Revenue, accompanied by a certified statement from the county board of elections, if applicable, setting forth the results of any special election approving the repeal of the tax in the county.
- § 105-473(f)

No liability for any tax levied under this Article which shall have attached prior to the effective date on which a levy is terminated shall be discharged as a result of such termination, and no right to a refund of tax or otherwise, which shall have accrued prior to the effective date on which a levy is terminated shall be denied as a result of such termination.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
7 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

2018

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

Nº	YEAR	ACT	CHARACTER
01	1971	c. 77, s. 2	ENACTED
02	1973	c. 476, s. 193	AMENDED
03	1981	c. 560, s. 2	AMENDED
04	1995	c. 461, s. 17	AMENDED
05	2013	S.L. 2013-381, s. 10.9	AMENDED
06	2017	S.L. 2017-6, s. 3	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. 163-287	(a)	"election on a date permitted by"
G.S. 105-466(a)	(b)	"is levied again as provided in"
G.S. 105-466(b)	(c)	"was levied under the provisions of"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-473 (2018).

PINPOINT

N.C. Gen. Stat. § 105-473(a) (2018).

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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The text of the section is unaltered. Subsection designators have been moved from the run of text into the margin. The amendment history and the table of authorities are derived from the section by mechanical extraction — they add no characterization of the law.

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; 1981, c. 560, s. 2; 1995, c. 461, s. 17; 2013-381, s. 10.9; 2017-6, s. 3; 2018-146, ss. 3.1(a), (b), 6.1.)

