



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

N.C.G.S. § 105-474.

Definitions; construction of Article;
remedies and penalties.

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(f) — third act in the lineage	21 September 2026, 01:26 UTC	ae5931d2b5ae3aaccfc6e979 - ebfd7c6097f133d8f73f046d - a6f523e86b3125c9

The definitions set forth in Article 5 of Subchapter I of this Chapter shall apply to this Article insofar as such definitions are not inconsistent with the provisions of this Article, and all other provisions of Articles 5 and 9 of Subchapter I of this Chapter as the same relate to the North Carolina Sales and Use Tax Act shall be applicable to this Article unless such provisions are inconsistent with the provisions of this Article. The administrative interpretations made by the Secretary of Revenue with respect to the North Carolina Sales and Use Tax Act, to the extent not inconsistent with the provisions of this Article, may be uniformly applied in the construction and interpretation of this Article. It is the intention of this Article that the provisions of this Article and the provisions of the North Carolina Sales and Use Tax Act, insofar as practicable, shall be harmonized.

The provisions with respect to remedies and penalties applicable to the North Carolina Sales and Use Tax Act, as contained in Articles 5 and 9 of Subchapter I of this Chapter, shall be applicable in like manner to the tax authorized to be levied and collected under this Article, to the extent that the same are not inconsistent with 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.



Nº	YEAR	ACT	CHARACTER
01	1971	c. 77, s. 2	ENACTED
02	1973	c. 476, s. 193	AMENDED
03	2017	S.L. 2017-204, s. 2.9(f)	AMENDED

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-474 (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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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1971, c. 77, s. 2; 1973, c. 476, s. 193; 2017-204, s. 2.9(f).)

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