



CHAPTER 105
ARTICLE 40 - FIRST ONE-HALF CENT (1/2¢) LOCAL GOVERNMENT SALES AND USE TAX

N.C.G.S. § 105-480.

Short title.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 2002-123, s. 8(b) — second act in the lineage	RETRIEVED 21 September 2026, 04:12 UTC	SOURCE FINGERPRINT d2598fe8cf4142baf72ecd7e - 6c82a0ed9f15a786b8f287ab - 3731d57d2d4b255e
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This Article shall be known as the First One-Half Cent (1/2¢) Local Government Sales and Use Tax Act.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
2 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.

1983		1993	2002
TICK HEIGHT = ACTS IN THAT YEAR		DASHED = RECODIFICATION, NOT AMENDMENT	
Nº	YEAR	ACT	CHARACTER
01	1983	c. 908, s. 1	ENACTED
02	2002	S.L. 2002-123, s. 8(b)	AMENDED

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-480 (2002).

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
(1983, c. 908, s. 1; 2002-123, s. 8(b).)

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NORTH CAROLINA LAW — STATUTE EXPORT, FORMAT V1

