



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

N.C.G.S. § 105-481.

Purpose and intent.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT c. 908, s. 1 — first act in the lineage	RETRIEVED 21 September 2026, 02:52 UTC	SOURCE FINGERPRINT 0ac58d5f867981ffc7f84e91 - eb505aa8d7184e2f35398f0c - 50dec1284ec9626c
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It is the purpose of this Article to afford the counties and cities of this State an opportunity to obtain an added source of revenue with which to meet their growing financial needs, and to reduce their reliance on other revenues, such as the property tax, by providing all counties of the State that are subject to this Article with authority to levy one-half percent (1/2%) sales and use taxes.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
1 ACT

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.

1 1983 TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT 1984			
Nº	YEAR	ACT	CHARACTER
01	1983	c. 908, s. 1	ENACTED

APPARATUS III

Citation

FULL SECTION
N.C. Gen. Stat. § 105-481 (1983).

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
(1983, c. 908, s. 1.)

SET IN SPECTRAL AND ARCHIVO
NORTH CAROLINA LAW — STATUTE EXPORT, FORMAT V1

