



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

N.C.G.S. § 105-482.

Limitations.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT c. 485, s. 25 — second act in the lineage	RETRIEVED 21 September 2026, 02:52 UTC	SOURCE FINGERPRINT 85b0ec9960ba54956378954d - d1c169b2615e60fe10482024 - 3ddb641ed5eeaf8
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This Article applies only to counties that levy one percent (1%) sales and use taxes under Article 39 of this Chapter or under Chapter 1096 of the 1967 Session Laws.

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		1988	1993
TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT			
Nº	YEAR	ACT	CHARACTER
01	1983	c. 908, s. 1	ENACTED
02	1993	c. 485, s. 25	AMENDED

APPARATUS III

Citation

FULL SECTION
N.C. Gen. Stat. § 105-482 (1993).

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; 1993, c. 485, s. 25.)

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