



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

N.C.G.S. § 105-486.

Distribution of additional taxes.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 2001-427, s. 13(b), (c) — sixth act in the lineage	RETRIEVED 21 September 2026, 02:53 UTC	SOURCE FINGERPRINT 2111c7b27dc9a6b5ca8841e3 - a7e4b345f60455081d456f91 - 5ee6ca3a6d1d3ce8
--	--	---	--

§ 105-486(a) County Allocation. - The Secretary shall, on a monthly basis, allocate the net proceeds of the additional one-half percent (1/2%) sales and use taxes levied under this Article to the taxing counties on a per capita basis according to the most recent annual population estimates certified to the Secretary by the State Budget Officer.

§ 105-486(b) Adjustment. - The Secretary shall then adjust the amount allocated to each county under subsection (a) by multiplying the amount by the appropriate adjustment factor set out in the table below. If, after applying the adjustment factors, the resulting total of the amounts allocated is greater or lesser than the net proceeds to be distributed, the amount allocated to each county shall be proportionally adjusted to eliminate the excess or shortage.

CountyAdjustment Factor

Dare1.49

Brunswick1.17

Orange1.15

Carteret and Durham1.14

Avery1.12

Moore1.11

Transylvania1.10

Chowan, McDowell, and Richmond1.09

Pitt and New Hanover1.07

Beaufort, Perquimans, Buncombe, and Watauga1.06

Cabarrus, Jackson, and Surry1.05

Alleghany, Bladen, Robeson, Washington, Craven, Henderson,1.04

Onslow, and Vance

Gaston, Granville, and Martin1.03

Alamance, Burke, Caldwell, Chatham, Duplin, Edgecombe,1.02

Haywood, Swain, and Wilkes

Hertford, Union, Stokes, Yancey, Halifax, Rockingham, and 1.01

Cleveland

Alexander, Anson, Johnston, Northampton, Pasquotank, Person,1.00

Polk, and Yadkin

Catawba, Harnett, Iredell, Pamlico, Pender, Randolph, Stanly, and 0.99

Tyrrell

Cherokee, Cumberland, Davidson, Graham, Hyde, Macon,0.98

Rutherford, Scotland, and Wilson

Ashe, Bertie, Franklin, Hoke, Lincoln, Montgomery, and Warren0.97

Wayne, Clay, Madison, Sampson, Wake, Lee, and Forsyth0.96

Caswell, Gates, Mitchell, and Greene0.95

Currituck and Guilford0.94

Davie and Nash0.93

Rowan and Camden0.92

Jones0.90

Mecklenburg0.89

Lenoir0.88

Columbus0.81

§ 105-486(c)

Distribution Between Counties and Cities. - The amount allocated to each taxing county shall then be divided among the county and its municipalities in accordance with the method by which the one percent (1%) sales and use taxes levied in that county pursuant to Article 39 of this Chapter or Chapter 1096 of the 1967 Session Laws are distributed.

§ 105-486(d)

No municipality may receive any funds under this section if it was incorporated with an effective date of on or after January 1, 2000, and is disqualified from receiving funds under G.S. 136-41.2. No municipality may receive any funds under this section, incorporated with an effective date on or after January 1, 2000, unless a majority of the mileage of its streets are open to the public. The previous sentence becomes effective with respect to distribution of funds on or after July 1, 1999.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
6 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	1992	2001	
TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT			
Nº	YEAR	ACT	CHARACTER
01	1983	c. 908, s. 1	ENACTED
02	1983	1985 (Reg. Sess., 1986), c. 906, s. 2	AMENDED
03	1987	c. 832, s. 6	AMENDED
04	1987	1987 (Reg. Sess., 1988), c. 1082, s. 2	AMENDED
05	1999	S.L. 1999-458, s. 7	AMENDED
06	2001	S.L. 2001-427, s. 13(b), (c)	AMENDED

APPARATUS II
1 AUTHORITY

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. 136-41.2

(d)

"is disqualified from receiving funds under"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-486 (2001).

PINPOINT

N.C. Gen. Stat. § 105-486(a) (2001).

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

This document reproduces the text of one section of the General Statutes of North Carolina from a source file whose SHA-256 digest is printed on every page. The digest fixes the bytes this export was made from; if the State's file changes, the digest will not match.

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

(1983, c. 908, s. 1; 1985 (Reg. Sess., 1986), c. 906, s. 2; 1987, c. 832, s. 6; 1987 (Reg. Sess., 1988), c. 1082, s. 2; 1999-458, s. 7; 2001-427, s. 13(b), (c).)

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

