



CHAPTER 105
ARTICLE 42 - SECOND ONE-HALF CENT (1/2¢) LOCAL GOVERNMENT SALES AND USE TAX

N.C.G.S. § 105-495.

Short title.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	No amendment history on record	21 September 2026, 05:36 UTC	72855d6e065f0cd3202f1fd6 - 0a63647a81628e38b49c3308 - 9812f84167b46f8f

This Article shall be known as the Second One-Half Cent (1/2¢) Local Government Sales and Use Tax Act. (1985 (Reg. Sess., 1986), c. 906, s. 1; 2002-123, s. 9(b).)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-495 (2026).

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COLOPHON

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