



CHAPTER 105
ARTICLE 43 - LOCAL GOVERNMENT SALES AND USE TAXES FOR PUBLIC TRANSPORTATION

N.C.G.S. § 105-506.1.

Definitions.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT No amendment history on record	RETRIEVED 21 September 2026, 03:04 UTC	SOURCE FINGERPRINT 4cadc9627207a86d0994c734 - 67ec7069acc7295b0b61641c - 9d82030ea8e0cc74
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The definitions in G.S. 105-164.3 and the following definitions apply in this Article:

Board of trustees. - The governing body of a transportation authority.

Net proceeds. - Gross proceeds less the cost of administering and collecting the tax.

Public transportation system. - Any combination of real and personal property established for purposes of public transportation. The systems may include one or more of the following: structures, improvements, buildings, equipment, vehicle parking or passenger transfer facilities, railroads and railroad rights-of-way, rights-of-way, bus services, shared-ride services and other forms of micro transit, high-occupancy vehicle facilities, car-pool and vanpool programs, voucher programs, telecommunications and information systems, integrated fare systems, and the interconnected bicycle and pedestrian infrastructure that supports public transportation, bus lanes, and busways. The term includes tunnels and other infrastructure designed to rapidly transport people, freight, or vehicles through automated means. The term does not include, however, streets, roads, or highways except to the extent they are dedicated to public transportation vehicles or to the extent they are necessary for access to vehicle parking or passenger transfer facilities.

Transportation authority. - For the purposes of Part 2 of this Article, a metropolitan public transportation authority created pursuant to Article 34 of Chapter 160A of the General Statutes. For the purposes of Parts 3 and 4 of this Article, a regional public transportation authority created pursuant to Article 26 of Chapter 160A of the General Statutes; and for the purposes of Parts 3 and 5 of this Article, a regional transportation authority created pursuant to Article 27 of Chapter 160A of the General Statutes. (1997-417, s. 1; 2009-527, s. 2(a), (b); 2025-39, s. 2.1.)

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. 105-164.3		"The definitions in"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-506.1 (2026).

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

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