



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

N.C.G.S. § 105-507.2.

Levy, collection, and repeal of sales and use tax.

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, 02:13 UTC	SOURCE FINGERPRINT 0f62c9b8d034dd9a61a7cdfb - 089b1aec928a4a57cb5f1e0e - 0ea7b5df73b2c83f
--	---	---	--

§ 105-507.2(a) If the majority of those voting in a referendum held pursuant to G.S. 105-507.1 vote for the levy of the tax, the board of commissioners of the county may, by resolution, levy one-half percent (1/2%) local sales and use taxes in addition to any other State and local sales and use taxes levied pursuant to law. Except as provided in this Part, the adoption, levy, collection, administration, and repeal of these additional taxes shall be in accordance with Article 39 of this Chapter. In applying the provisions of Article 39 of this Chapter to this Part, references to "this Article" mean "Part 1 of Article 43 of Chapter 105 of the General Statutes".

§ 105-507.2(b) No action by a county to repeal a tax levied under this Part may become effective while previously issued or, as provided in this subsection, refinanced, bonds, notes, or other financing secured or payable by receipts derived from the tax allocated to a municipality or a transportation authority by the county remain outstanding. Nothing in this Part obligates a county to exercise any power of taxation or restricts the ability of the county to repeal the tax previously levied. If a county repeals a tax levied under this Part, a municipality or transportation authority may refinance previously issued bonds, notes, or other financing that are secured or payable by receipts for the tax revenue under this Part to reduce debt service as allowed under the law so long as the refinancing does not extend the date of maturity for the previously issued bonds, notes, or other financing. (1997-417, s. 1; 2008-134, s. 74(b); 2009-527, s. 2(a), (b); 2025-39, s. 2.2.)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

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. 105-507.1	(a)	<i>"in a referendum held pursuant to"</i>

APPARATUS III

Citation

FULL SECTION
N.C. Gen. Stat. § 105-507.2 (2026).

PINPOINT
N.C. Gen. Stat. § 105-507.2(a) (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

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.

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

