



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

N.C.G.S. § 105-507.

Limitations.

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, 02:14 UTC	657e2eca8222818a479a008d - c0be928a106f10e171efd7b7 - 07a2bbd3a4c81d19

A county may not levy a tax under this Part unless the county or at least one unit of local government in the county operates a public transportation system. In addition, a county may not levy a tax under this Part unless it has developed a financial plan and distributed it to each unit of local government in the county that operates a local public transportation system. The financial plan must provide for equitable allocation of the net proceeds distributed to the county in consideration of the identified needs of local public transportation systems in the county, countywide human service transportation systems, and expansion of public transportation service to unserved areas in the county. (1997-417, s. 1; 2009-527, s. 2(a), (b).)

END OF SECTION TEXT

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APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-507 (2026).

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COLOPHON

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