



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

N.C.G.S. § 105-508.2.

Distribution and use of taxes.

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, 04:11 UTC	SOURCE FINGERPRINT fd3c52094be9557a98a63016 - ae16fa299bd4a52e149e1abb - 1b39f827a937ff07
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§ 105-508.2(a) Distribution. - The Secretary shall, on a monthly basis, allocate to each special district the net proceeds of the tax levied under this Part within the special tax district, to be used for the benefit of that district.

§ 105-508.2(b) Use. - A special district must expend the net proceeds distributed to it in accordance with its financial plan adopted pursuant to G.S. 105-508.1 and use the net proceeds only for financing, constructing, operating, and maintaining public transportation systems. The special district shall use the net proceeds to supplement and not to supplant or replace existing funds or other resources for public transportation systems. (2009-527, s. 2(b).)

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. 105-508.1	(b)	"its financial plan adopted pursuant to"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-508.2 (2026).

PINPOINT

N.C. Gen. Stat. § 105-508.2(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

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