



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

N.C.G.S. § 105-508.

Special districts.

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, 02:05 UTC	0cce4e64c8b08199516397af - 931e5703858953296348a555 - 872041246d22f8f8

§ 105-508(a) Authority. - A transportation authority may create a special district as provided in Parts 4 and 5 of this Article. A special district is subject to the provisions of this Part as well as the Part under which it was created. A special district created under this Article is a local government body corporate and politic and has the power to carry out the purposes of the Part under which it is established.

§ 105-508(b) Governance. - The following entity shall serve ex officio as the governing board and be responsible for budget adoption and the operation and management of the transit services provided by the district:

- (1) The board of trustees of the transportation authority, if the special district consists of multiple counties. If the special district is expanded under G.S. 105-509(d) or G.S. 105-510(d) to include more than one county, then the board of trustees of the transportation authority shall become the governing board of the district beginning on the first day of the next fiscal year after expansion of the district.
- (2) The county board of commissioners, if the special district consists of one county. The board may contract with the transportation authority as needed.

§ 105-508(c) Filing Requirement. - The transportation authority creating a special district shall name it and file with the Secretary of State the documents creating the district, and shall also file notice of the addition to and removal from the district of any counties, or of the abolition of the special district. (2009-527, s. 2(b).)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS II
2 AUTHORITIES

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. 105-509(d)	(b)(1)	<i>"the special district is expanded under"</i>
G.S. 105-510(d)	(b)(1)	<i>"is expanded under G.S. 105-509(d) or"</i>

APPARATUS III

Citation

FULL SECTION
N.C. Gen. Stat. § 105-508 (2026).

PINPOINT
N.C. Gen. Stat. § 105-508(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.

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