



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

N.C.G.S. § 105-509.1.

Levy and collection of sales and use tax - regional public transportation authority.

| 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, 02:28 UTC | 4eab65b48ea3ff4d11bde10f - ee416c9dc54215b5b8e3d847 - cb13b25ae591370b |

If the majority of those voting in a referendum held pursuant to G.S. 105-509 vote for the levy of the tax, the transportation authority may, by resolution, levy one-half percent (½%) local sales and use taxes within the special district, in addition to any other State and local sales and use taxes levied pursuant to law. In determining the results of the election in a multicounty district, all the counties of the district shall be considered to be one unit but also must receive a majority vote in each county, except that if the referendum is passed in one or more but not all of the counties, the counties in which the referendum was not approved are removed from the special district upon certification of the election result and the county or counties that approved the referendum shall remain in the special district. 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 Article, references to "this Article" mean "Part 4 of Article 43 of Chapter 105 of the General Statutes." Any repeal of the tax shall be done by the same procedure as its enactment under this section, and in a multicounty district a petition for repeal under G.S. 105-473 shall be judged by the total votes in all the counties in the 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 | <i>"in a referendum held pursuant to"</i>     |
| G.S. 105-473 | <i>"district a petition for repeal under"</i> |

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-509.1 (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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