



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

N.C.G.S. § 105-511.2.

Local election on adoption of sales and use tax.

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, 04:02 UTC	7ad7b392fe9cdc41f57c7afc - 05e5341566719cc1ab8d670b - c3fb6f6138072762

§ 105-511.2(a) Resolution. - The board of commissioners of a county may direct the county board of elections to conduct an advisory referendum within the county on the question of whether a local sales and use tax at the rate of one-quarter percent (1/4%) may be levied in accordance with this Part. The election shall be held on a date jointly agreed upon by the boards and shall be held on a date permitted by and in accordance with the procedures of G.S. 163-287. The board of commissioners shall hold a public hearing on the question at least 30 days before the date the election is to be held.

§ 105-511.2(b) Ballot Question. - The form of the question to be presented on a ballot for a special election concerning the levy of a tax authorized by this Article shall be:

"[] FOR [] AGAINST

One-quarter percent (1/4%) local sales and use taxes, in addition to the current local sales and use taxes, to be used only for public transportation systems." (2009-527, s. 2(b); 2013-381, s. 10.13; 2017-6, s. 3; 2018-146, ss. 3.1(a), (b), 6.1.)

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. 163-287	(a)	<i>"in accordance with the procedures of"</i>

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-511.2 (2026).

PINPOINT

N.C. Gen. Stat. § 105-511.2(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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