



CHAPTER 105
ARTICLE 46 - ONE-QUARTER CENT (¼¢) COUNTY SALES AND USE TAX

N.C.G.S. § 105-535.

Short title.

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, 05:29 UTC	SOURCE FINGERPRINT a40b0a77e77108b66ff471da - b580a1073e44e8852dc7ad7e - d7bf35c58724d080
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This Article is the One-Quarter Cent (1/4¢) County Sales and Use Tax Act. (2007-323, s. 31.17(b).)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-535 (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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