CHAPTER 105

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

N.C.G.S. § 105-536.

Limitations.

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, 04:15 UTC	07c5a4939a7e1d6b8fc7dc28 - 88053338c59f473912c90853 - 92d2f2b901552bec

This Article applies only to counties that levy the first one-cent (1¢) sales and use tax under Article 39 of this Chapter or under Chapter 1096 of the 1967 Session Laws, the first one-half cent (1/2¢) local sales and use tax under Article 40 of this Chapter, and the second one-half cent (1/2¢) local sales and use tax under Article 42 of this Chapter. (2007-323, s. 31.17(b).)

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APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-536 (2026).

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