



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

N.C.G.S. § 105-537.

Levy.

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, 06:15 UTC	0c9076c5cc1846f19f08b729 - bfd8da1c7fb1a8bdfb762d4e - 4f47629d67c594ab

§ 105-537(a) Authority. - If the majority of those voting in a referendum held pursuant to this Article vote for the levy of the tax, the board of county commissioners may, by resolution and after 10 days' public notice, levy a local sales and use tax at a rate of one-quarter percent (0.25%).

§ 105-537(b) Vote. - The board of county commissioners may direct the county board of elections to conduct an advisory referendum on the question of whether to levy a local sales and use tax in the county as provided in this Article. The election shall be held in accordance with the procedures of G.S. 163-287, except that the election shall not be held within one year from the date of the last preceding election under this section.

§ 105-537(c) Ballot Question. - The form of the question to be presented on a ballot for a special election concerning the levy of the tax authorized by this Article shall be:

"[] FOR[] AGAINST

Local sales and use tax at the rate of one-quarter percent (0.25%) in addition to all other State and local sales and use taxes."

§ 105-537(d) Repealed by Session Laws 2014-3, s. 14.22, effective May 29, 2014. (2007-323, s. 31.17(b); 2013-381, s. 10.14; 2014-3, s. 14.22; 2017-6, s. 3; 2018-146, ss. 3.1(a), (b), 6.1; 2019-169, s. 3.8(a).)

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	(b)	"in accordance with the procedures of"

APPARATUS III

Citation

FULL SECTION
N.C. Gen. Stat. § 105-537 (2026).

PINPOINT
N.C. Gen. Stat. § 105-537(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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