



CHAPTER 105

ARTICLE 2 - PRIVILEGE TAXES

N.C.G.S. § 105-83.

Installment paper dealers.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2021-180, s. 42.13B(a) — ninth act in the lineage	21 September 2026, 02:05 UTC	9d1926d301cc082913b410c6 - dc823b2756d85862f0b1f6e3 - d65598e42baf876a

§ 105-83(a) Every person engaged in the business of dealing in, buying, or discounting installment paper, notes, bonds, contracts, or evidences of debt for which, at the time of or in connection with the execution of the instruments, a lien is reserved or taken upon personal property located in this State to secure the payment of the obligations, shall submit to the Secretary quarterly no later than the twentieth day of January, April, July, and October of each year, upon forms prescribed by the Secretary, a full, accurate, and complete statement, verified by the officer, agent, or person making the statement, of the total face value of the obligations dealt in, bought, or discounted within the preceding three calendar months and, at the same time, shall pay a tax of two hundred seventy-seven thousandths of one percent (.277%) of the face value of these obligations.

§ 105-83(b) Repealed by Session Laws 1998-95, s. 9, effective July 1, 1999.

§ 105-83(c) If any person deals in, buys, or discounts any obligations described in this section without paying a tax imposed by this section, the person may not bring an action in a State court to enforce collection of an obligation dealt in, bought, or discounted during the period of noncompliance with this section until the person pays the amount of tax, penalties, and interest due.

§ 105-83(d) This section does not apply to the following:

- (1) Banks. For purposes of this subdivision, the term "bank" has the same meaning as defined in G.S. 105-130.7B(b).
- (2) Savings and loan associations.

§ 105-83(e)

Counties and cities shall not levy any license tax on the business taxed under this section.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
9 ACTS

Amendment lineage

The State prints this history as a single parenthetical at the foot of the section. It is reproduced verbatim in the colophon and unpacked below in order of enactment.

1939	1980		2021
TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT			
Nº	YEAR	ACT	CHARACTER
01	1939	c. 158, s. 148	ENACTED
02	1957	c. 1340, s. 2	AMENDED
03	1973	c. 476, s. 193	AMENDED
04	1981	c. 83, ss. 8, 9	AMENDED
05	1991	c. 45, s. 3	AMENDED
06	1991	1991 (Reg. Sess., 1992), c. 965, s. 3	AMENDED
07	1998	S.L. 1998-95, s. 9	AMENDED
08	1998	S.L. 1998-98, s. 1(f)	AMENDED
09	2021	S.L. 2021-180, s. 42.13B(a)	AMENDED

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. 105-130.7B(b)	(d)(1)	<i>"the same meaning as defined in"</i>

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-83 (2021).

PINPOINT

N.C. Gen. Stat. § 105-83(a) (2021).

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

Provenance

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The text of the section is unaltered. Subsection designators have been moved from the run of text into the margin. The amendment history and the table of authorities are derived from the section by mechanical extraction — they add no characterization of the law.

This is not the official text. The official text is published by the General Assembly of North Carolina.

HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1939, c. 158, s. 148; 1957, c. 1340, s. 2; 1973, c. 476, s. 193; 1981, c. 83, ss. 8, 9; 1991, c. 45, s. 3; 1991 (Reg. Sess., 1992), c. 965, s. 3; 1998-95, s. 9; 1998-98, s. 1(f); 2021-180, s. 42.13B(a).)

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