



CHAPTER 105A

ARTICLE 1 - IN GENERAL

N.C.G.S. § 105A-1.

Purposes.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2025-83, s. 11(a) — third act in the lineage	21 September 2026, 05:11 UTC	d5b7a047822bc6c0c9450122 - 31030f7674f967c48f4da2ee - c8a5d47e5e323bc3

The purpose of this Chapter is to establish as policy that all claimant agencies, the Office of the State Auditor, and the Department of Revenue shall cooperate in identifying debtors who owe money to the State or to a local government through their various agencies. It is also the intent of this Chapter that procedures be established for (i) setting off against a debtor's tax refund the sum of any debt owed to the State or to a local government and (ii) force collecting debts owed to State agencies. Furthermore, it is the legislative intent that this Chapter be liberally construed so as to effectuate these purposes as far as legally and practically possible.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
3 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.

1979		2002		2025
TICK HEIGHT = ACTS IN THAT YEAR		DASHED = RECODIFICATION, NOT AMENDMENT		
Nº	YEAR	ACT	CHARACTER	
01	1979	c. 801, s. 94	ENACTED	
02	1997	S.L. 1997-490, s. 1	AMENDED	
03	2025	S.L. 2025-83, s. 11(a)	AMENDED	

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105A-1 (2025).

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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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE
(1979, c. 801, s. 94; 1997-490, s. 1; 2025-83, s. 11(a).)

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