



CHAPTER 105A
ARTICLE 1 - IN GENERAL

N.C.G.S. § 105A-6.2.

Levy and sale.

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, 03:43 UTC	2df9ca3ffe9266c7ae29b267 - 5901b8a4dd55a6ac6dbbfcdc - 72d3f2b068ddbfb8

Notwithstanding that a debt owed to a State agency is not a collectible tax under G.S. 105-241.22, if a debtor does not pay a debt, or enter into an installment agreement to pay a debt, within 60 days of being notified by the Department in accordance with G.S. 105A-6.1(b), the Department may force collect the debt by levy and sale in the manner prescribed by G.S. 105-242(a)(1) and (a)(2) for the levy and sale of property for the nonpayment of tax. (2025-83, s. 11(a).)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS II
3 AUTHORITIES

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. 105-241.22		"is not a collectible tax under"
G.S. 105A-6.1(b)		"by the Department in accordance with"
G.S. 105-242(a)(1) and (a)(2)		"sale in the manner prescribed by"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105A-6.2 (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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