



CHAPTER 105A
ARTICLE 1 - IN GENERAL

N.C.G.S. § 105A-6.3.

Attachment and garnishment.

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, 05:52 UTC	7b0cb4a7b26d7941d45fb08c - decf85bb9cbe307d5374a707 - 1779a484ee26fee7

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 attachment and garnishment in the manner prescribed by G.S. 105-242.1 for the attachment and garnishment of intangible personal 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. 105-242.1		"garnishment in the manner prescribed by"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105A-6.3 (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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