



CHAPTER 106
ARTICLE 84 - PRIMARY FOREST PRODUCT ASSESSMENT ACT

N.C.G.S. § 106-1031.

Collection of assessment.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2011-145, s. 13.25(ii) — fifth act in the lineage	21 September 2026, 05:12 UTC	d61f51a4d77bc3c0de2d741a - 623cd0600f7fb0a0615ac613 - 94719102730e77c4

- § 106-1031(a)

The assessment shall be levied against the processor of the primary forest product.
- § 106-1031(b)

The assessment shall be submitted on a quarterly basis of the State's fiscal year due and payable the last day of the month following the end of each quarter.
- § 106-1031(c)

The assessment shall be remitted to the Secretary, Department of Revenue, by check or money order, with such production reports as may be required by said Secretary.
- § 106-1031(d)

The processor shall maintain for a period of three fiscal years and make available to the Secretary, Department of Revenue, such production records necessary to verify proper reporting and payment of revenue due the Forest Development Fund.
- § 106-1031(e)

The production reports of the various processors shall be used only for assessment purposes. Production information will not be made a part of the public record on an individual processor basis.
- § 106-1031(f)

Any official or employee of the State who discloses information obtained from a production report, except as may be necessary for administration and collection of the assessment, or in the performance of official duties, or in administration or judicial proceedings related to the levy or collection of the assessment, shall be guilty of a Class 3 misdemeanor punishable only by a fine not to exceed fifty dollars (\$50.00).

APPARATUS I
5 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.

	1977		1994		2011
	TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT				
Nº	YEAR	ACT	CHARACTER		
01	1977	c. 573, s. 7	ENACTED		
02	1987	c. 523	AMENDED		
03	1993	c. 539, s. 876	AMENDED		
04	1994	Ex. Sess., c. 24, s. 14(c)	AMENDED		
05	2011	S.L. 2011-145, s. 13.25(ii)	AMENDED		

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 106-1031 (2011).

PINPOINT

N.C. Gen. Stat. § 106-1031(a) (2011).

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

(1977, c. 573, s. 7; 1987, c. 523; 1993, c. 539, s. 876; 1994, Ex. Sess., c. 24, s. 14(c); 2011-145, s. 13.25(ii).)

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