



CHAPTER 106
ARTICLE 25B - EGG PROMOTION TAX

N.C.G.S. § 106-245.32.

Levy of tax; rules.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	1989 (Reg. Sess., 1990), c. 1001, s. 1 — second act in the lineage	21 September 2026, 04:18 UTC	02ce88f5a719af3ea882fed5 - 68481292fef4e582e4b85fb5 - 5324aded5531ddcd

An excise tax is levied on eggs and processed eggs sold for use in this State. The tax on eggs is five cents (5¢) for each case of 30 dozen eggs. The tax on processed eggs is eleven cents (11¢) for each 100 pounds of processed eggs sold for use in this State. The tax imposed by this section is payable only once on the same eggs or processed eggs.

Processed eggs include frozen eggs, liquid eggs, and hard-cooked eggs. "Use" means consumption by the consumer. The Board may adopt rules necessary to administer this tax.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
2 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.

1987			
TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT			
1988			
Nº	YEAR	ACT	CHARACTER
01	1987	c. 815, s. 1	ENACTED
02	1987	1989 (Reg. Sess., 1990), c. 1001, s. 1	AMENDED

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 106-245.32 (1987).

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

(1987, c. 815, s. 1; 1989 (Reg. Sess., 1990), c. 1001, s. 1.)

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