



CHAPTER 106
ARTICLE 25B - EGG PROMOTION TAX

N.C.G.S. § 106-245.36.

Interest on tax; collection of delinquent tax.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 2007-491, s. 44(1)a — second act in the lineage	RETRIEVED 21 September 2026, 05:40 UTC	SOURCE FINGERPRINT 991949b413c9a57519cc194a - 169c17b41a596fb85e2baeff - 5a869d7a2a0b0fe7
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The tax imposed under the provisions of this Article and unpaid on the date on which the tax was due and payable shall bear interest at the rate determined in accordance with G.S. 105-241.21 from and after such due date until paid. If any person defaults in any payment of the tax or interest thereon, the amount shall be collected by a civil action in the name of the State and the person adjudged in default shall pay the cost of such action. The Attorney General, at the request of the Commissioner, shall institute such action in the proper court for the collection of the amount of any tax past due under this Article including interest thereon.

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 1997 2007			
TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT			
Nº	YEAR	ACT	CHARACTER
01	1987	c. 815, s. 1	ENACTED
02	2007	S.L. 2007-491, s. 44(1)a	AMENDED

APPARATUS II
1 AUTHORITY

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. 105-241.21		<i>"the rate determined in accordance with"</i>

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 106-245.36 (2007).

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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This is not the official text. The official text is published by the General Assembly of North Carolina.

HISTORY PARENTHETICAL, AS PRINTED BY THE STATE
(1987, c. 815, s. 1; 2007-491, s. 44(1)a.)

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