



CHAPTER 106
ARTICLE 56 - NORTH CAROLINA COMMERCIAL FERTILIZER LAW

N.C.G.S. § 106-671.

Inspection fees; reporting system.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 2021-78, s. 8(d) — eleventh act in the lineage	RETRIEVED 21 September 2026, 04:11 UTC	SOURCE FINGERPRINT 36c896f229006bf37f50d05a - 896e1f4409c2d95c0dc99c1d - d06e57326f3335e5
--	--	---	--

§ 106-671(a) For the purpose of defraying expenses on the inspection and of otherwise determining the value of commercial fertilizers in this State, there shall be paid to the Department of Agriculture and Consumer Services a charge of fifty cents (50¢) per ton on all commercial fertilizers other than packages of five pounds or less. Inspection fees shall be paid on all tonnage distributed into North Carolina to any person not having a valid reporting permit. Individual packages of five pounds or less shall be exempt from the tonnage fee; provided that any per annum (fiscal) tonnage of any brand sold in excess of one hundred tons shall be subject to the charge of fifty cents (50¢) per ton on any amount in excess of one hundred tons as provided herein. Whenever any manufacturer of commercial fertilizer shall have paid the charges required by this section his goods shall not be liable to further tax, whether by city, town, or county; provided, this shall not exempt the commercial fertilizers from an ad valorem tax.

§ 106-671(b) Reporting System. - Each manufacturer, importer, jobber, firm, corporation or person who distributes commercial fertilizers in this State shall make application to the Commissioner for a permit to report the tonnage of commercial fertilizer sold and shall pay to the North Carolina Department of Agriculture and Consumer Services an inspection fee of fifty cents (50¢) per ton. The Commissioner is authorized to require each such distributor to keep such records as may be necessary to indicate accurately the tonnage of commercial fertilizers sold in the State, and as are satisfactory to the Commissioner. Such records shall be available to the Commissioner, or the Commissioner's duly authorized representative, at any and all reasonable hours for the purpose of making such examination as is necessary to verify the tonnage statement and the inspection fees paid. If the records are available electronically, the

electronic records shall be made available to the Commissioner or the Commissioner's authorized representative. Each registrant shall report monthly the tonnage sold to non-registrants on forms furnished by the Commissioner. Such reports shall be made and inspection fees shall be due and payable monthly on the fifteenth of each month covering the tonnage and kind of commercial fertilizers sold during the past month. If the report is not filed and the inspection fee paid by the last day of the month it is due, the amount due shall bear a penalty of ten percent (10%), which shall be added to the inspection fee due. If the report is not filed and the inspection fee paid within 60 days of the date due, or if the report or tonnage be false, the Commissioner may revoke the permit.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
11 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.

			
1947		1984	2021
TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT			
Nº	YEAR	ACT	CHARACTER
01	1947	c. 1086, s. 6	ENACTED
02	1949	c. 637, s. 3	AMENDED
03	1959	c. 706, ss. 6, 7	AMENDED
04	1973	c. 611, s. 5	AMENDED
05	1977	c. 303, s. 17	AMENDED
06	1991	c. 98, s. 2	AMENDED
07	1997	S.L. 1997-261, s. 109	AMENDED
08	2009	S.L. 2009-451, s. 11.1	AMENDED
09	2011	S.L. 2011-145, s. 31.8(a)	AMENDED
10	2013	S.L. 2013-360, s. 13.9(b)	AMENDED
11	2021	S.L. 2021-78, s. 8(d)	AMENDED

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 106-671 (2021).

PINPOINT

N.C. Gen. Stat. § 106-671(a) (2021).

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

This document reproduces the text of one section of the General Statutes of North Carolina from a source file whose SHA-256 digest is printed on every page. The digest fixes the bytes this export was made from; if the State's file changes, the digest will not match.

The text of the section is unaltered. Subsection designators have been moved from the run of text into the margin. The amendment history and the table of authorities are derived from the section by mechanical extraction — they add no characterization of the law.

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

(1947, c. 1086, s. 6; 1949, c. 637, s. 3; 1959, c. 706, ss. 6, 7; 1973, c. 611, s. 5; 1977, c. 303, s. 17; 1991, c. 98, s. 2; 1997-261, s. 109; 2009-451, s. 11.1; 2011-145, s. 31.8(a); 2013-360, s. 13.9(b); 2021-78, s. 8(d).)

SET IN SPECTRAL AND ARCHIVO
NORTH CAROLINA LAW — STATUTE EXPORT, FORMAT V1

