



CHAPTER 106
ARTICLE 8A - SALE OF AGRICULTURAL LIMING MATERIALS AND LANDPLASTER

N.C.G.S. § 106-92.8.

Tonnage 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(a) — fourth act in the lineage	RETRIEVED 21 September 2026, 04:56 UTC	SOURCE FINGERPRINT 2f8c3597307c2504a4da08a5 - b67833289a347242bb896c47 - 00e91e6ee5ecd1e1
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For the purpose of defraying expenses connected with the registration, inspection and analysis of the materials coming under this Article, each manufacturer or registrant shall pay to the Department of Agriculture and Consumer Services tonnage fees in addition to registration fees as follows: for agricultural liming material, fifty cents (50¢) per ton; for landplaster, fifty cents (50¢) per ton; excepting that these fees shall not apply to materials which are sold to fertilizer manufacturers for the sole purpose for use in the manufacture of fertilizer or to materials when sold in packages of 10 pounds or less.

Any manufacturer, importer, jobber, firm, corporation or person who distributes materials coming under this Article in this State shall make application for a permit to report the materials sold and pay the tonnage fees as set forth in this section.

The Commissioner of Agriculture shall grant such permits on the following conditions: The applicant's agreement to keep such records as may be necessary to indicate accurately the tonnage of liming materials, etc., sold in the State and the applicant's agreement for the Commissioner or the Commissioner's authorized representative to examine such records to verify the tonnage statement. If the records are available electronically, the electronic records shall be made available to the Commissioner or the Commissioner's authorized representative. The registrant shall report quarterly and pay the applicable tonnage fees quarterly, on or before the tenth day of October, January, April, and July of each year. The report and payment shall cover the tonnage of liming materials, etc., sold during the preceding quarter. The report shall be on forms furnished by the Commissioner. If the report is not filed and the tonnage fees paid by the last day of the month in which it is due, or if the report be false, the amount due shall bear a penalty of ten percent (10%) which shall be added to the tonnage fees due. If the report is not filed and the tonnage fees paid within 60 days of the date due, or if the report or tonnage be false, the Commissioner may revoke the permit and cancel the registration.

APPARATUS I

4 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.

1979		2000		2021
TICK HEIGHT = ACTS IN THAT YEAR		DASHED = RECODIFICATION, NOT AMENDMENT		
Nº	YEAR	ACT	CHARACTER	
01	1979	c. 590	ENACTED	
02	1997	S.L. 1997-261, s. 109	AMENDED	
03	2011	S.L. 2011-145, s. 31.9	AMENDED	
04	2021	S.L. 2021-78, s. 8(a)	AMENDED	

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 106-92.8 (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

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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
(1979, c. 590; 1997-261, s. 109; 2011-145, s. 31.9; 2021-78, s. 8(a).)

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