



CHAPTER 143B
ARTICLE 4 - DEPARTMENT OF REVENUE

N.C.G.S. § 143B-218.

Department of Revenue – duties.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2025-83, s. 12(a) — fourth act in the lineage	21 September 2026, 04:20 UTC	1f251ffa9a2d15b - aa85825374442db46c0ba0fb - f9fee4dfa9a2d15b

It shall be the duty of the Department to collect and account for the State's tax funds, to insure uniformity of administration of the tax laws and regulations, to conduct research on revenue matters, to exercise general and specific supervision over the valuation and taxation of property throughout the State, and to perform other non-tax related functions as enacted by the General Assembly.

END OF SECTION TEXT APPARATUS FOLLOWS — DERIVED, NOT ENACTED

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.

1973		1999		2025
TICK HEIGHT = ACTS IN THAT YEAR		DASHED = RECODIFICATION, NOT AMENDMENT		
Nº	YEAR	ACT	CHARACTER	
01	1973	c. 476, s. 185	ENACTED	
02	1981	c. 859, s. 81	AMENDED	
03	1981	c. 1127, s. 53	AMENDED	
04	2025	S.L. 2025-83, s. 12(a)	AMENDED	

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 143B-218 (2025).

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

(1973, c. 476, s. 185; 1981, c. 859, s. 81; c. 1127, s. 53; 2025-83, s. 12(a).)

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