



CHAPTER 143B
ARTICLE 4 - DEPARTMENT OF REVENUE

N.C.G.S. § 143B-219.

Department of Revenue - functions.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT c. 1127, s. 53 — third act in the lineage	RETRIEVED 21 September 2026, 03:39 UTC	SOURCE FINGERPRINT 5e1460410ff9b079fa9f3299 - e81b6045ab418cabb856a584 - ca4783f0e6ab3b8b
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§ 143B-219(a) The functions of the Department of Revenue shall comprise, except as otherwise expressly provided by the Executive Organization Act of 1973 or by the Constitution of North Carolina, all executive functions of the State in relation to revenue collection, tax research, tax settlement, and property tax supervision including those prescribed powers, duties and functions enumerated in Article 16 of Chapter 143A of the General Statutes of this State.

§ 143B-219(b) All functions, powers, duties, and obligations heretofore vested in any agency enumerated in Article 16 of Chapter 143A of the General Statutes are hereby transferred to and vested in the Department of Revenue, except as otherwise provided by the Executive Organization Act of 1973. They shall include, by way of extension and not of limitation, the functions of:

- (1) The Commissioner and Department of Revenue,
- (2) The Department of Tax Research, and
- (3) The State Board of Assessment.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
3 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		1977	1981
TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT			
Nº	YEAR	ACT	CHARACTER
01	1973	c. 476, s. 186	ENACTED
02	1981	c. 859, s. 82	AMENDED
03	1981	c. 1127, s. 53	AMENDED

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 143B-219 (1981).

PINPOINT

N.C. Gen. Stat. § 143B-219(a) (1981).

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

(1973, c. 476, s. 186; 1981, c. 859, s. 82; c. 1127, s. 53.)

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