



CHAPTER 143B
ARTICLE 4 - DEPARTMENT OF REVENUE

N.C.G.S. § 143B-245.16.

Rules; use of fees; report.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT No amendment history on record	RETRIEVED 21 September 2026, 03:11 UTC	SOURCE FINGERPRINT 2e660f9f2393797908841fb3 - 45416f4eba6b116deb58c89c - 0fbee986c4868d08
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- § 143B-245.16(a)

Rules. - The Secretary shall adopt rules for the implementation and enforcement of this Part.
- § 143B-245.16(b)

Use of Fees and Penalties. - The fees received under this Part and the penalties collected under G.S. 14-313(h) by the Department of Revenue shall be used by the Department of Revenue exclusively for processing the certifications, operating and maintaining the directory, and enforcement of this Part.
- § 143B-245.16(c)

Report. - Beginning on January 31, 2026, and annually thereafter, the Secretary shall provide a report to the legislature regarding the status of the directory, manufacturers and products included in the directory, revenue and expenditures related to administration of this section [Article], and enforcement activities undertaken pursuant to this section [Article], including the number of stores that have been inspected and the results from such inspections. (2024-31, s. 2(b).)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

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. 14-313(h)	(b)	"Part and the penalties collected under"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 143B-245.16 (2026).

PINPOINT

N.C. Gen. Stat. § 143B-245.16(a) (2026).

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

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