



CHAPTER 147
ARTICLE 6B - STATEWIDE ACCOUNTS RECEIVABLE PROGRAM

N.C.G.S. § 147-86.23.

Interest and penalties.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 2013-324, s. 6 — sixth act in the lineage	RETRIEVED 21 September 2026, 04:17 UTC	SOURCE FINGERPRINT 88ddc099dfb9fbe602d458a1 - 6d6e3737dcf20ca594bdf7c - 18e374b434cf352a
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A State agency shall charge interest at the rate established pursuant to G.S. 105-241.21 on a past-due account receivable from the date the account receivable was due until it is paid. A State agency shall add to a past-due account receivable a late payment penalty of no more than ten percent (10%) of the account receivable. A State agency may waive a late-payment penalty for good cause shown. If another statute requires the payment of interest or a penalty on a past-due account receivable, this section does not apply to that past-due account receivable. This section does not apply to money owed to the University of North Carolina Health Care System or to East Carolina University's Division of Health Sciences for health care services, to the North Carolina Turnpike Authority for money owed to the Authority for tolls, or to the North Carolina State Health Plan for past-due account receivables related to premiums and claims payments.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
6 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.

1993 2003 2013			
TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT			
Nº	YEAR	ACT	CHARACTER
01	1993	c. 512, s. 1	ENACTED
02	2007	S.L. 2007-306, s. 4	AMENDED
03	2007	S.L. 2007-491, s. 44(1)a	AMENDED

04	2012	S.L. 2012-78, s. 14	AMENDED
05	2012	S.L. 2012-194, s. 68(c)	AMENDED
06	2013	S.L. 2013-324, s. 6	AMENDED

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. 105-241.21		<i>"at the rate established pursuant to"</i>

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 147-86.23 (2013).

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
(1993, c. 512, s. 1; 2007-306, s. 4; 2007-491, s. 44(1)a; 2012-78, s. 14; 2012-194, s. 68(c); 2013-324, s. 6.)

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