



CHAPTER 147  
ARTICLE 6B - STATEWIDE ACCOUNTS RECEIVABLE PROGRAM

N.C.G.S. § 147-86.25.

Setoff debt collection.

|                                                                                    |                                                                                     |                                           |                                                                                              |
|------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|-------------------------------------------|----------------------------------------------------------------------------------------------|
| SOURCE<br>General Statutes of North Carolina, as published by the General Assembly | LAST AMENDMENT IN THIS TEXT<br>S.L. 2010-31, s. 31.8(c) — second act in the lineage | RETRIEVED<br>21 September 2026, 03:36 UTC | SOURCE FINGERPRINT<br>5a6c0ec3d4e4f35666fd6bc1 - b529a30457bc3e1eb8d57ed0 - 036772302bf335de |
|------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|-------------------------------------------|----------------------------------------------------------------------------------------------|

The State Controller shall implement a statewide setoff debt collection program to provide for collection of the following accounts receivable by setoff against payments the State owes to debtors, other than payments of tax refunds and payroll:

Accounts receivable submitted to the Department of Revenue by a claimant agency under the Setoff Debt Collection Act, Chapter 105A of the General Statutes.

An overdue tax debt, as defined in G.S. 105-243.1.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I  
2 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                            |      | 2002                                   |           | 2010 |
|---------------------------------|------|----------------------------------------|-----------|------|
| TICK HEIGHT = ACTS IN THAT YEAR |      | DASHED = RECODIFICATION, NOT AMENDMENT |           |      |
| Nº                              | YEAR | ACT                                    | CHARACTER |      |
| 01                              | 1993 | c. 512, s. 1                           | ENACTED   |      |
| 02                              | 2010 | S.L. 2010-31, s. 31.8(c)               | 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. 105-243.1 | (null)(2)  | "overdue tax debt, as defined in"  |

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 147-86.25 (2010).

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; 2010-31, s. 31.8(c).)

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