CHAPTER 153A

ARTICLE 7 - TAXATION

N.C.G.S. § 153A-146.

General power to impose taxes.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2015-109, s. 1 — ninth act in the lineage	21 September 2026, 04:49 UTC	bd5b70cd1677f01b14fe45d8 - 9a7a4c20565c5cfda59600fd - ff954d97c70d7d5c

§ 153A-146(a)

Authority. - A county may impose taxes only as specifically authorized by act of the General Assembly. Except when the statute authorizing a tax provides for penalties and interest, the power to impose a tax includes the power to impose reasonable penalties for failure to declare tax liability, if required, and to impose penalties or interest for failure to pay taxes lawfully due within the time prescribed by law or ordinance. In determining the liability of any taxpayer for a tax, a county may not employ an agent who is compensated in whole or in part by the county for services rendered on a contingent basis or any other basis related to the amount of tax, interest, or penalty assessed against or collected from the taxpayer. The power to impose a tax also includes the power to provide for its administration in a manner not inconsistent with the statute authorizing the tax.

§ 153A-146(b)

Prohibition. - A county may not impose a license, franchise, or privilege tax on a person engaged in any of the businesses listed in this subsection:

(1) Supplying piped natural gas.

(2) Providing telecommunications service taxed under G.S. 105-164.4(a)(4c).

(3) Providing video programming taxed under G.S. 105-164.4(a)(6).

(4) Providing electricity.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I

9 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.

TICK HEIGHT = ACTS IN THAT YEAR   DASHED = RECODIFICATION, NOT AMENDMENT

№	YEAR	ACT	CHARACTER
01	1868	c. 20, s. 8	ENACTED
02	1868	Code, s. 707	AMENDED
03	Rev.	s. 1318	RECODIFIED
04	C.S.	s. 1297	RECODIFIED
05	1973	c. 822, s. 1	AMENDED
06	2012	S.L. 2012-152, s. 4	AMENDED
07	2012	S.L. 2012-194, s. 61.5(b)	AMENDED
08	2015	S.L. 2015-6, s. 2.18(b)	AMENDED
09	2015	S.L. 2015-109, s. 1	AMENDED

APPARATUS II
2 AUTHORITIES

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. 105-164.4(a)(4c)	(b)(2)	*"Providing telecommunications service taxed under"*
G.S. 105-164.4(a)(6)	(b)(3)	*"Providing video programming taxed under"*

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 153A-146 (2015).

PINPOINT

N.C. Gen. Stat. § 153A-146(a) (2015).

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

(1868, c. 20, s. 8; Code, s. 707; Rev., s. 1318; C.S., s. 1297; 1973, c. 822, s. 1; 2012-152, s. 4; 2012-194, s. 61.5(b); 2015-6, s. 2.18(b); 2015-109, s. 1.)

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