



CHAPTER 153A
ARTICLE 7 - TAXATION

N.C.G.S. § 153A-148.1.

Disclosure of certain information prohibited.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2025-39, s. 8.7 — sixth act in the lineage	21 September 2026, 02:54 UTC	018361f91e2a19f695bd266c - f572be5f2c6f9b5a18792b90 - ce2f8baa097950f0

§ 153A-148.1(a)

Disclosure Prohibited. - Notwithstanding Chapter 132 of the General Statutes or any other law regarding access to public records, local tax records that contain information about a taxpayer's income or receipts are not public records. A current or former officer, employee, or agent of a county who in the course of service to or employment by the county has access to information about the amount of a taxpayer's income or receipts may not disclose the information to any other person unless the disclosure is made for one of the following purposes:

- (1) To comply with a court order or a law.
- (2) Review by the Attorney General or a representative of the Attorney General.
- (3) To sort, process, or deliver tax information on behalf of the county, as necessary to administer a tax.
- (4) To exchange information with a regional public transportation authority, a regional transportation authority, or a metropolitan public transportation authority, created pursuant to Article 26, Article 27, or Article 34 of Chapter 160A of the General Statutes, when the information is needed to fulfill a duty imposed on the authority or on the county.
- (5) To exchange information with the Department of Revenue, when the information is needed to fulfill a duty imposed on the Department or on the county.

- (6) To include on a property tax receipt the amount of property taxes due and the amount of property taxes deferred on a residence classified under G.S. 105-277.1B, the property tax homestead circuit breaker.
- (7) To disclose to the authorized finance officer of any municipality located within the county tax information in the possession of the county, as necessary to administer a tax.

§ 153A-148.1(b)

Punishment. - A person who violates this section is guilty of a Class 1 misdemeanor. If the person committing the violation is an officer or employee, that person shall be dismissed from public office or public employment and may not hold any public office or public employment in this State for five years after the violation.

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

2009

2025

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

Nº	YEAR	ACT	CHARACTER
01	1993	c. 485, s. 33	ENACTED
02	1994	Ex. Sess., c. 14, s. 66	AMENDED
03	1998	S.L. 1998-139, s. 2	AMENDED
04	2008	S.L. 2008-35, s. 1.4	AMENDED
05	2016	S.L. 2016-92, s. 3.1(a)	AMENDED
06	2025	S.L. 2025-39, s. 8.7	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
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G.S. 105-277.1B

(a)(6)

"deferred on a residence classified under"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 153A-148.1 (2025).

PINPOINT

N.C. Gen. Stat. § 153A-148.1(a) (2025).

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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The text of the section is unaltered. Subsection designators have been moved from the run of text into the margin. The amendment history and the table of authorities are derived from the section by mechanical extraction — they add no characterization of the law.

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. 485, s. 33; 1994, Ex. Sess., c. 14, s. 66; 1998-139, s. 2; 2008-35, s. 1.4; 2016-92, s. 3.1(a); 2025-39, s. 8.7.)

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