CHAPTER 153A

ARTICLE 7 - TAXATION

N.C.G.S. § 153A-151.

Sales tax.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	c. 822, s. 1 — first act in the lineage	21 September 2026, 03:35 UTC	36dae73e8d5446e9fdf7c999 - d8d3fd48ed593cb65617c78b - 64c2649cdb22a448

A county may levy a local sales and use tax under the rules and according to the procedures prescribed by the Local Government Sales and Use Tax Act (Chapter 105, Subchapter VIII).

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I

1 ACT

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.

№	YEAR	ACT	CHARACTER
01	1973	c. 822, s. 1	ENACTED

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 153A-151 (1973).

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

(1973, c. 822, s. 1.)

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