



CHAPTER 153A
ARTICLE 7 - TAXATION

N.C.G.S. § 153A-156.1.

Heavy equipment gross receipts tax in lieu of property tax.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	No amendment history on record	21 September 2026, 06:17 UTC	029bbea6f2b1b702a96fcf70 - 73f316ab890150cd4bf7cc45 - 3aa9f002c2c68f74

§ 153A-156.1(a)

Definitions. - The following definitions apply in this section:

- (1) Heavy equipment. - Earthmoving, construction, or industrial equipment that is mobile, weighs at least 1,500 pounds, and meets any of the descriptions listed in this subdivision. The term includes an attachment for heavy equipment, regardless of the weight of the attachment.
- a.It is a self-propelled vehicle that is not designed to be driven on a highway.
- b.It is industrial lift equipment, industrial material handling equipment, industrial electrical generation equipment, or a similar piece of industrial equipment.
- (2) Short-term lease or rental. - Defined in G.S. 105-187.1.

§ 153A-156.1(b)

Tax Authorized. - A county may, by resolution, impose a tax at the rate of one and two-tenths percent (1.2%) on the gross receipts from the short-term lease or rental of heavy equipment by a person whose principal business is the short-term lease or rental of heavy equipment at retail. The heavy equipment subject to this tax is exempt from property tax under G.S. 105-275, and this tax provides an alternative to a property tax on the equipment. A person is not considered to be in the short-term lease or rental business if the majority of the person's lease and rental gross receipts are derived from leases and rentals to a person who is a related person under G.S. 105-163.010.

The tax authorized by this section applies to gross receipts that are subject to tax under G.S. 105-164.4(a)(2). Gross receipts from the short-term lease or rental of heavy

equipment are subject to a tax imposed by a county under this section if the place of business from which the heavy equipment is delivered is located in the county.

§ 153A-156.1(c) Payment. - A person whose principal business is the short-term lease or rental of heavy equipment is required to remit a tax imposed by this section to the county finance officer. The tax is payable quarterly and is due by the last day of the month following the end of the quarter. The tax is intended to be added to the amount charged for the short-term lease or rental of heavy equipment and paid to the heavy equipment business by the person to whom the heavy equipment is leased or rented.

§ 153A-156.1(d) Enforcement. - The penalties and collection remedies that apply to the payment of sales and use taxes under Article 5 of Chapter 105 of the General Statutes apply to a tax imposed under this section. The county finance officer has the same authority as the Secretary of Revenue in imposing these penalties and remedies.

§ 153A-156.1(e) Effective Date. - A tax imposed under this section becomes effective on the date set in the resolution imposing the tax. The date must be the first day of a calendar quarter and may not be sooner than the first day of the calendar quarter that begins at least two months after the date the resolution is adopted.

§ 153A-156.1(f) Repeal. - A county may, by resolution, repeal a tax imposed under this section. The repeal is effective on the date set in the resolution. The date must be the first day of a calendar quarter and may not be sooner than the first day of the calendar quarter that begins at least two months after the date the resolution is adopted. (2008-144, s. 2.)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS II
4 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. 105-187.1	(a)(2)	"lease or rental. - Defined in"
G.S. 105-275	(b)	"is exempt from property tax under"
G.S. 105-163.010	(b)	"who is a related person under"
G.S. 105-164.4(a)(2)	(b)	"that are subject to tax under"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 153A-156.1 (2026).

PINPOINT

N.C. Gen. Stat. § 153A-156.1(a) (2026).

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

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