



CHAPTER 158

ARTICLE 3 - TAX ELECTIONS FOR INDUSTRIAL DEVELOPMENT PURPOSES

N.C.G.S. § 158-16.

Board of commissioners may call tax election; rate and purposes of tax.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2018-146, ss. 3.1(a), (b), 6.1 — fourth act in the lineage	21 September 2026, 04:03 UTC	4f56d2572b6699b24858f63e - 13e0e8236053bffc253f4466 - ab86defd6bf0ee78

The board of county commissioners in any county is authorized and empowered to call a special election to determine whether it be the will of the qualified voters of said county that they levy and cause to be collected annually, at the same time and in the same manner as the general county taxes are levied and collected, a special tax at a rate not to exceed five cents (5¢) on each one hundred dollars (\$100.00) valuation of property in said county, to be known as an "industrial development tax," the funds therefrom, if the levy be authorized by the voters of said county, to be used for the purpose of attracting new and diversified industries to said county, and for the encouragement of new business and industrial ventures by local as well as foreign capital, and for the purpose of aiding and encouraging the location of manufacturing enterprises, making industrial surveys and locating industrial plants in said county, and for the purpose of encouraging agricultural development in said county. Any special election shall be conducted in accordance with G.S. 163-287.

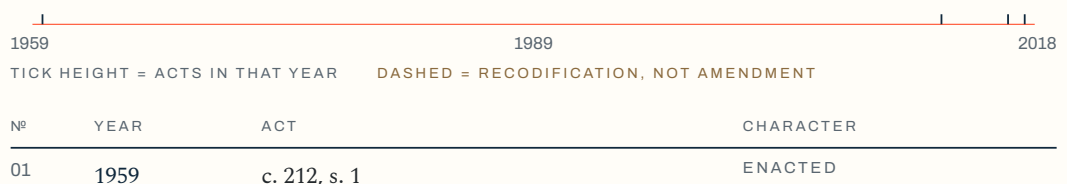
END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
4 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.



02	2013	S.L. 2013-381, s. 10.25	AMENDED
03	2017	S.L. 2017-6, s. 3	AMENDED
04	2018	S.L. 2018-146, ss. 3.1(a), (b), 6.1	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. 163-287		<i>"shall be conducted in accordance with"</i>

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 158-16 (2018).

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
(1959, c. 212, s. 1; 2013-381, s. 10.25; 2017-6, s. 3; 2018-146, ss. 3.1(a), (b), 6.1.)

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