



CHAPTER 159

ARTICLE 3 - THE LOCAL GOVERNMENT BUDGET AND FISCAL CONTROL ACT

N.C.G.S. § 159-40.

Special regulations pertaining to nonprofit corporations receiving public funds.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2018-47, s. 12 — fourth act in the lineage	21 September 2026, 03:31 UTC	5bd515e003d269a6c5f15587 - 28fcffd1e41be952bc78d5da - 45d2bc53044bf7bb

- § 159-40(a)** If a city or county grants or appropriates one thousand dollars (\$1,000) or more in any fiscal year to a nonprofit corporation or organization, the city or county may require that the nonprofit corporation or organization have an audit performed for the fiscal year in which the funds are received and may require that the nonprofit corporation or organization file a copy of the audit report with the city or county.
- § 159-40(b)** Any nonprofit corporation or organization which receives one thousand dollars (\$1,000) or more in State funds shall, at the request of the State Auditor, submit to an audit by the office of the State Auditor for the fiscal year in which the funds were received.
- § 159-40(c)** Every nonprofit corporation or organization which has an audit performed pursuant to this section shall file a copy of the audit report with the office of the State Auditor.
- § 159-40(d)** This section does not apply to the following:
- (1) Sheltered workshops.
 - (2) Adult development activity programs.
 - (3) Private residential facilities for individuals with an intellectual or developmental disability.
 - (4) Developmental day care centers.

- (5) Any nonprofit corporation or organization whose sole use of public funds is to provide hospital services or operate as a volunteer fire department, rescue squad, or ambulance squad, or which operates as a junior college, college, or university duly accredited by the southern regional accrediting association.

§ 159-40(e) Repealed by Session Laws 1979, c. 905.

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.

1977		1998		2018
TICK HEIGHT = ACTS IN THAT YEAR		DASHED = RECODIFICATION, NOT AMENDMENT		
Nº	YEAR	ACT	CHARACTER	
01	1977	c. 687, s. 1	ENACTED	
02	1977	2nd Sess., c. 1195, s. 1	AMENDED	
03	1979	c. 905	AMENDED	
04	2018	S.L. 2018-47, s. 12	AMENDED	

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 159-40 (2018).

PINPOINT

N.C. Gen. Stat. § 159-40(a) (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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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1977, c. 687, s. 1; 1977, 2nd Sess., c. 1195, s. 1; 1979, c. 905; 2018-47, s. 12.)

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