CHAPTER 160A

ARTICLE 9 - TAXATION

N.C.G.S. § 160A-206.

General power to impose taxes.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2015-109, s. 1 — fifth act in the lineage	21 September 2026, 02:21 UTC	2d273c430baefc1f5a41765b - c3d5c4baf95c55db03b4fe0e - a55ca238e183f1e0

§ 160A-206(a)

Authority. - A city shall have power to impose taxes only as specifically authorized by act of the General Assembly. Except when the statute authorizing a tax provides for penalties and interest, the power to impose a tax shall include the power to impose reasonable penalties for failure to declare tax liability, if required, or to impose penalties or interest for failure to pay taxes lawfully due within the time prescribed by law or ordinance. In determining the liability of any taxpayer for a tax, a city may not employ an agent who is compensated in whole or in part by the city for services rendered on a contingent basis or any other basis related to the amount of tax, interest, or penalty assessed against or collected from the taxpayer. The power to impose a tax shall also include the power to provide for its administration in a manner not inconsistent with the statute authorizing the tax.

§ 160A-206(b)

Prohibition. - A city may not impose a license, franchise, or privilege tax on a person engaged in any of the businesses listed in this subsection. These businesses are subject to sales tax at the combined general rate for which the city receives a share of the tax revenue or they are subject to the local sales tax:

(1) Supplying piped natural gas.

(2) Providing telecommunications service taxed under G.S. 105-164.4(a)(4c).

(3) Providing video programming taxed under G.S. 105-164.4(a)(6).

(4) Providing electricity.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I

5 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.

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

№	YEAR	ACT	CHARACTER
01	1971	c. 698, s. 1	ENACTED
02	2012	S.L. 2012-152, s. 5	AMENDED
03	2012	S.L. 2012-194, s. 61.5(b)	AMENDED
04	2015	S.L. 2015-6, s. 2.18(a)	AMENDED
05	2015	S.L. 2015-109, s. 1	AMENDED

APPARATUS II

2 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. 105-164.4(a)(4c)	(b)(2)	*"Providing telecommunications service taxed under"*
G.S. 105-164.4(a)(6)	(b)(3)	*"Providing video programming taxed under"*

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 160A-206 (2015).

PINPOINT

N.C. Gen. Stat. § 160A-206(a) (2015).

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

(1971, c. 698, s. 1; 2012-152, s. 5; 2012-194, s. 61.5(b); 2015-6, s. 2.18(a); 2015-109, s. 1.)

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