



CHAPTER 160A
ARTICLE 9 - TAXATION

N.C.G.S. § 160A-214.1.

Uniform provisions for local meals taxes.

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, 03:45 UTC	d375b9e4c4740e254b96425a - d17c9dc1b27c0df4b726c7e3 - 1c9e612a9efa1919

- § 160A-214.1(a)

Scope. - This section applies to every city authorized by the General Assembly to levy a meals tax. To the extent this section conflicts with any provision of a local act, this section supersedes that provision.
- § 160A-214.1(b)

Collection. - A retailer who is required to remit to the Department of Revenue the State and local sales and use tax is required to remit the local meals tax on prepared food and beverages to the taxing city on and after the effective date of the levy of the local meals tax.
- § 160A-214.1(c)

Penalties. - The civil and criminal penalties that apply to State sales and use taxes under Chapter 105 of the General Statutes apply to local meals taxes. The governing board of a taxing city has the same authority to waive the penalties for a meals tax that the Secretary of Revenue has to waive the penalties for State sales and use taxes.
- § 160A-214.1(d)

Definitions. - The following definitions apply in this section:

(1)

City. - A municipality.

(2)

Meals tax. - A tax on prepared food and beverages.

(3)

Prepared food and beverages. - The term means both of the following:

a.

Prepared food, as defined in G.S. 105-164.3.

b.

An alcoholic beverage, as defined in G.S. 18B-101, that meets at least one of the conditions of prepared food under G.S. 105-164.3. (2001-264, s. 2; 2020-58, s. 3.5(b).)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

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. 105-164.3	(d)	"a. Prepared food, as defined in"
G.S. 18B-101	(d)	"An alcoholic beverage, as defined in"

APPARATUS III

Citation

FULL SECTION
N.C. Gen. Stat. § 160A-214.1 (2026).

PINPOINT
N.C. Gen. Stat. § 160A-214.1(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.

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