



CHAPTER 160A
ARTICLE 9 - TAXATION

N.C.G.S. § 160A-215.1.

Gross receipts tax on short-term leases or rentals.

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, 04:26 UTC	0a876043a378b2cf5285f1ef - 8c775e91618b1d53994bdc99 - 305a910277e9470a

§ 160A-215.1(a) As a substitute for and in replacement of the ad valorem tax, which is excluded by G.S. 105-275(42), a city may levy a gross receipts tax on the gross receipts from the short-term lease or rental of vehicles at retail to the general public. The tax rate shall not exceed one and one-half percent (1.5%) of the gross receipts from such short-term leases or rentals.

§ 160A-215.1(b) If a city enacts the substitute and replacement gross receipts tax pursuant to this section, any entity required to collect the tax shall include a provision in each retail short-term lease or rental agreement noting that the percentage amount enacted by the city of the total lease or rental price, excluding highway use tax, is being charged as a tax on gross receipts. For purposes of this section, the transaction giving rise to the tax shall be deemed to have occurred at the location of the entity from which the customer takes delivery of the vehicle. The tax shall be collected at the time of lease or rental and placed in a segregated account until remitted to the city.

§ 160A-215.1(c) The collection and use of taxes under this section are not subject to highway use tax and are not included in the gross receipts of the entity. The proceeds collected under this section belong to the city and are not subject to creditor liens against the entity.

§ 160A-215.1(d) A tax levied under this section shall be collected by the city but otherwise administered in the same manner as the tax levied under G.S. 105-164.4(a)(2).

§ 160A-215.1(e)

The following definitions apply in this section:

- (1) Short-term lease or rental. - Defined in G.S. 105-187.1.
- (2) Vehicle. - Any of the following:

- a.A motor vehicle of the passenger type, including a passenger van, minivan, or sport utility vehicle.
- b.A motor vehicle of the cargo type, including cargo van, pickup truck, or truck with a gross vehicle weight rating of 26,000 pounds or less used predominantly in the transportation of property for other than commercial freight and that does not require the operator to posses a commercial drivers license.
- c.A trailer or semitrailer with a gross vehicle weight of 6,000 pounds or less.

§ 160A-215.1(f) The penalties and remedies that apply to local sales and use taxes levied under Subchapter VIII of Chapter 105 of the General Statutes apply to a tax levied under this section. The governing body of the city may exercise any power the Secretary of Revenue may exercise in collecting local sales and use taxes. (2000-2, s. 3; 2000-140, s. 75(c); 2001-414, s. 51; 2014-3, s. 12.3(d).)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS II
3 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. 105-275(42)	(a)	"valorem tax, which is excluded by"
G.S. 105-164.4(a)(2)	(d)	"manner as the tax levied under"
G.S. 105-187.1	(e)(1)	"lease or rental. - Defined in"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 160A-215.1 (2026).

PINPOINT

N.C. Gen. Stat. § 160A-215.1(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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