



CHAPTER 160A
ARTICLE 9 - TAXATION

N.C.G.S. § 160A-215.2.

Heavy equipment gross receipts tax in lieu of property tax.

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, 03:04 UTC	d31dc112b507cbcef7e98f53 - 667375ba587181816a9d1cff - 57824dde08a825e4

§ 160A-215.2(a) Definitions. - The following definitions apply in this section:

- (1) Heavy equipment. - Defined in G.S. 153A-156.1.
- (2) Short-term lease or rental. - Defined in G.S. 105-187.1.

§ 160A-215.2(b) Tax Authorized. - A city may, by ordinance, impose a tax at the rate of eight tenths percent (0.8%) on the gross receipts from the short-term lease or rental of heavy equipment by a person whose principal business is the short-term lease or rental of heavy equipment at retail. The heavy equipment subject to this tax is exempt from property tax under G.S. 105-275, and this tax provides an alternative to a property tax on the equipment. A person is not considered to be in the short-term lease or rental business if the majority of the person's lease and rental gross receipts are derived from leases and rentals to a person who is a related person under G.S. 105-163.010.

The tax authorized by this section applies to gross receipts that are subject to tax under G.S. 105-164.4(a)(2). Gross receipts from the short-term lease or rental of heavy equipment are subject to a tax imposed by a city under this section if the place of business from which the heavy equipment is delivered is located in the city.

§ 160A-215.2(c) Payment. - A person whose principal business is the short-term lease or rental of heavy equipment is required to remit a tax imposed by this section to the city. The tax is payable quarterly and is due by the last day of the month following the end of the quarter. The tax is intended to be added to the amount charged for the short-term

lease or rental of heavy equipment and paid to the heavy equipment business by the person to whom the heavy equipment is leased or rented.

§ 160A-215.2(d) Enforcement. - The penalties and collection remedies that apply to the payment of sales and use taxes under Article 5 of Chapter 105 of the General Statutes apply to a tax imposed under this section. The city finance officer has the same authority as the Secretary of Revenue in imposing these penalties and remedies.

§ 160A-215.2(e) Effective Date. - A tax imposed under this section becomes effective on the date set in the ordinance imposing the tax. The date must be the first day of a calendar quarter and may not be sooner than the first day of the calendar quarter that begins at least two months after the date the ordinance is adopted.

§ 160A-215.2(f) Repeal. - A city may, by ordinance, repeal a tax imposed under this section. The repeal is effective on the date set in the ordinance. The date must be the first day of a calendar quarter and may not be sooner than the first day of the calendar quarter that begins at least two months after the date the ordinance is adopted. (2008-144, s. 3; 2009-445, s. 27(a).)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS II
5 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. 153A-156.1	(a)(1)	"Heavy equipment. - Defined in"
G.S. 105-187.1	(a)(2)	"lease or rental. - Defined in"
G.S. 105-275	(b)	"is exempt from property tax under"
G.S. 105-163.010	(b)	"who is a related person under"
G.S. 105-164.4(a)(2)	(b)	"that are subject to tax under"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 160A-215.2 (2026).

PINPOINT

N.C. Gen. Stat. § 160A-215.2(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.

COLOPHON

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