CHAPTER 160A

ARTICLE 28 - REGIONAL NATURAL GAS DISTRICT

N.C.G.S. § 160A-675.

Tax exemption.

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, 04:23 UTC	0cddd4e758a190b10ea63eb7 - 2e68d1caad19ac02cb7a75ec - 88ef33ab7032042f

A district, and its property, bonds and notes, and income, are exempt from property taxes and income taxes to the same extent as if it were a city. A district is subject to gross receipts tax under G.S. 105-116. (1997-426, s. 2.)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS II

1 AUTHORITY

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. 105-116		*"subject to gross receipts tax under"*

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 160A-675 (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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