



CHAPTER 20

ARTICLE 3 - MOTOR VEHICLE ACT OF 1937

N.C.G.S. § 20-91.

Audit of vehicle registrations under the International Registration Plan.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2007-484, s. 41.5 — nineteenth act in the lineage	21 September 2026, 03:30 UTC	c511add99c126a128a330852 - 102d8198820bd7e79189ef55 - 032862a6a20cb57b

§ 20-91(a) Repealed by Session Laws 1995 (Regular Session, 1996), c. 756, s. 9.

§ 20-91(b) The Department of Revenue may audit a person who registers or is required to register a vehicle under the International Registration Plan to determine if the person has paid the registration fees due under this Article. A person who registers a vehicle under the International Registration Plan must keep any records used to determine the information when registering the vehicle. The records must be kept for three years after the date of the registration to which the records apply. The Department of Revenue may examine these records during business hours. If the records are not located in North Carolina and an auditor must travel to the location of the records, the registrant shall reimburse North Carolina for per diem and travel expense incurred in the performance of the audit. If more than one registrant is audited on the same out-of-state trip, the per diem and travel expense may be prorated.

The Secretary of Revenue may enter into reciprocal audit agreements with other agencies of this State or agencies of another jurisdiction for the purpose of conducting joint audits of any registrant subject to audit under this section.

§ 20-91(c) If an audit is conducted and it becomes necessary to assess the registrant for deficiencies in registration fees or taxes due based on the audit, the assessment will be determined based on the schedule of rates prescribed for that registration year, adding thereto and as a part thereof an amount equal to five percent (5%) of the tax to be collected. If, during an audit, it is determined that:

- (1) A registrant failed or refused to make acceptable records available for audit as provided by law; or
- (2) A registrant misrepresented, falsified or concealed records, then all plates and cab cards shall be deemed to have been issued erroneously and are subject to cancellation. The Commissioner, based on information provided by the Department of Revenue audit, may assess the registrant for an additional percentage up to one hundred percent (100%) North Carolina registration fees at the rate prescribed for that registration year, adding thereto and as a part thereof an amount equal to five percent (5%) of the tax to be collected. The Commissioner may cancel all registration and reciprocal privileges.

As a result of an audit, no assessment shall be issued and no claim for refund shall be allowed which is in an amount of less than ten dollars (\$10.00).

The results of any audit conducted under this section shall be provided to the Division. The notice of any assessments shall be sent by the Division to the registrant by registered or certified mail at the address of the registrant as it appears in the records of the Division of Motor Vehicles in Raleigh. The notice, when sent in accordance with the requirements indicated above, will be sufficient regardless of whether or not it was ever received.

The failure of any registrant to pay any additional registration fees or tax within 30 days after the billing date, shall constitute cause for revocation of registration license plates, cab cards and reciprocal privileges, or shall constitute cause for the denial of registration of a vehicle registered through the International Registration Plan or a vehicle no longer registered through the International Registration Plan.

§ 20-91(d)

Repealed by Session Laws 1995 (Regular Session, 1996), c. 756, s. 9.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I 19 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.



Nº	YEAR	ACT	CHARACTER
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01	1937	c. 407, s. 55	ENACTED
02	1939	c. 275	AMENDED
03	1941	c. 36	AMENDED
04	1943	c. 726	AMENDED
05	1945	c. 575, s. 3	AMENDED
06	1947	c. 914, s. 2	AMENDED
07	1951	c. 190, s. 1	AMENDED
08	1951	c. 819, s. 1	AMENDED
09	1955	c. 1313, s. 2	AMENDED
10	1967	c. 1079, s. 2	AMENDED
11	1975	c. 716, s. 5	AMENDED
12	1975	c. 767, s. 3	AMENDED
13	1981	c. 859, s. 78	AMENDED
14	1981	c. 976, s. 9	AMENDED
15	1981	c. 1127, s. 53	AMENDED
16	1981	1995 (Reg. Sess., 1996), c. 756, s. 9	AMENDED
17	2005	S.L. 2005-435, s. 22	AMENDED
18	2007	S.L. 2007-164, s. 7	AMENDED
19	2007	S.L. 2007-484, s. 41.5	AMENDED

APPARATUS III

Citation

FULL SECTION
N.C. Gen. Stat. § 20-91 (2007).

PINPOINT
N.C. Gen. Stat. § 20-91(a) (2007).

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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This is not the official text. The official text is published by the General Assembly of North Carolina.

HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1937, c. 407, s. 55; 1939, c. 275; 1941, c. 36; 1943, c. 726; 1945, c. 575, s. 3; 1947, c. 914, s. 2; 1951, c. 190, s. 1; c. 819, s. 1; 1955, c. 1313, s. 2; 1967, c. 1079, s. 2; 1975, c. 716, s. 5; c. 767, s. 3; 1981, c. 859, s. 78; c. 976, s. 9; c. 1127, s. 53; 1995 (Reg. Sess., 1996), c. 756, s. 9; 2005-435, s. 22; 2007-164, s. 7; 2007-484, s. 41.5.)

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