CHAPTER 62

ARTICLE 7 - RATES OF PUBLIC UTILITIES

N.C.G.S. § 62-133.12B.

Computation of income tax expense for ratemaking purposes; taxable contributions.

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, 05:39 UTC	c035d05d29ad8091681cdff0 - d5236b2f81000bf293136bcf - f252a75be9796449

A water or wastewater public utility is solely responsible for funding the income taxes on taxable contributions in aid of construction and customer advances for construction and shall record the income taxes the water or wastewater utility pays in accumulated deferred income taxes for accounting and ratemaking purposes. (2021-23, s. 25; 2021-76, s. 4.)

END OF SECTION TEXT

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APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 62-133.12B (2026).

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