



CHAPTER 8

ARTICLE 4A - PHOTOGRAPHIC COPIES OF BUSINESS AND PUBLIC RECORDS

N.C.G.S. § 8-45.3.

Photographic reproduction of records of Department of Revenue and Division of Employment Security.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2011-401, s. 3.2 — sixth act in the lineage	21 September 2026, 01:21 UTC	a16f495c757899c8bd2dc5ab - 831d2f49673346d190fa6f58 - f30f81e72d7ad375

§ 8-45.3(a)

The State Department of Revenue is hereby specifically authorized to have photographed, photocopied, or microphotocopied all records of the Department, including tax returns required by law to be made to the Department, and said photographs, photocopies, or microphotocopies, when certified by the Department as true and correct photographs, photocopies, or microphotocopies, shall be as admissible in evidence in all actions, proceedings and matters as the originals thereof would have been.

§ 8-45.3(a1)

The Division of Employment Security is hereby specifically authorized to have photographed, photocopied, or microphotocopied all records of the Division, including filings required by law to be made to the Division, and said photographs, photocopies, or microphotocopies, when certified by the Division as true and correct photographs, photocopies, or microphotocopies, shall be as admissible in evidence in all actions, proceedings, and matters as the originals thereof would have been.

§ 8-45.3(b)

The provisions of this section shall apply to records stored on any form of permanent, computer-readable media, such as a CD-ROM, if the medium is not subject to erasure or alteration. Nonerasable, computer-readable storage media may be used for preservation duplicates, as defined in G.S. 132-8.2, or for the preservation of permanently valuable records as provided in G.S. 121-5(d).

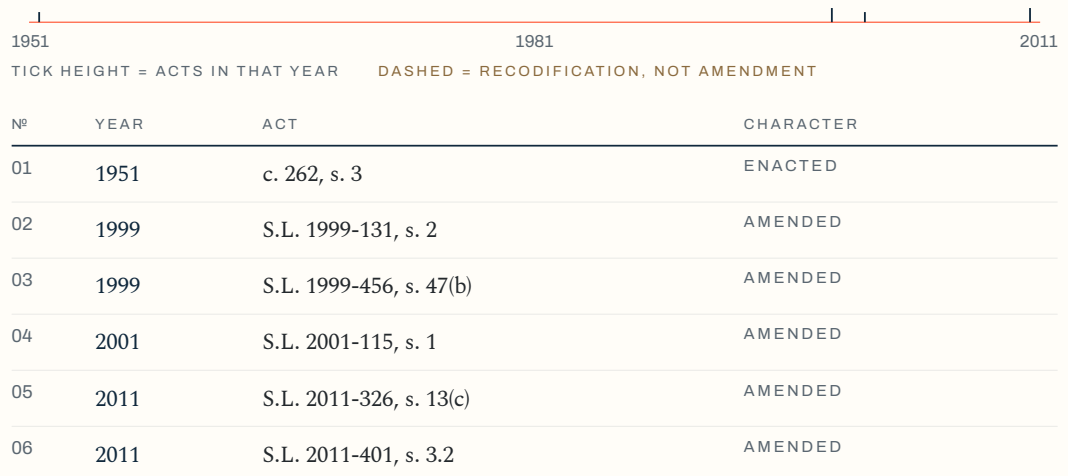
END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
6 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.



APPARATUS II
2 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. 132-8.2	(b)	"for preservation duplicates, as defined in"
G.S. 121-5(d)	(b)	"permanently valuable records as provided in"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 8-45.3 (2011).

PINPOINT

N.C. Gen. Stat. § 8-45.3(a) (2011).

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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The text of the section is unaltered. Subsection designators have been moved from the run of text into the margin. The amendment history and the table of authorities are derived from the section by mechanical extraction — they add no characterization of the law.

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

(1951, c. 262, s. 3; 1999-131, s. 2; 1999-456, s. 47(b); 2001-115, s. 1; 2011-326, s. 13(c); 2011-401, s. 3.2.)

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