



CHAPTER 89C

N.C.G.S. § 89C-18.1.

Licensing of nonresidents.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT No amendment history on record	RETRIEVED 21 September 2026, 04:11 UTC	SOURCE FINGERPRINT 5cdcfe4464ad6c0b3e5690e2 - b1ea4db500192d241fdb105a - a8c6acf542e3f2f5
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- § 89C-18.1(a)

Definitions. - The following definitions apply in this section:

(1) Delinquent income tax debt. - The amount of income tax due as stated in a final notice of assessment issued to a taxpayer by the Secretary of Revenue when the taxpayer no longer has the right to contest the amount.

(2) Foreign corporation. - Defined in G.S. 55-1-40.

(3) Foreign entity. - A foreign corporation, a foreign limited liability company, or a foreign partnership.

(4) Foreign limited liability company. - Has the same meaning as the term "foreign LLC" in G.S. 57D-1-03.

(5) Foreign partnership. - Either of the following that does not have a permanent place of business in this State:

a.A foreign limited partnership as defined in G.S. 59-102.

b.A general partnership formed under the laws of a jurisdiction other than this State.

§ 89C-18.1(b)

Licensing. - The Board shall not renew a certificate of licensure for a foreign corporation unless the corporation has obtained a certificate of authority from the Secretary of State pursuant to Article 15 of Chapter 55 of the General Statutes. The Board shall not renew a certificate of licensure for a foreign limited liability company unless the company has obtained a certificate of authority from the Secretary of State pursuant to Article 7 of Chapter 57D of the General Statutes.

§ 89C-18.1(c)

Information. - Upon request, the Board shall provide the Secretary of Revenue on an annual basis the name, address, and tax identification number of every nonresident individual and foreign entity licensed by the Board. The information shall be provided in the format required by the Secretary of Revenue.

§ 89C-18.1(d)

Delinquents. - If the Secretary of Revenue determines that any nonresident individual or foreign corporation licensed by the Board, a member of any foreign limited liability company licensed by the Board, or a partner in any foreign partnership licensed by the Board, owes a delinquent income tax debt, the Secretary of Revenue may notify the Board of these nonresident individuals and foreign entities and instruct the Board not to renew their certificates of licensure. The Board shall not renew the certificate of licensure of such a nonresident individual or foreign entity identified by the Secretary of Revenue unless the Board receives a written statement from the Secretary that the debt either has been paid or is being paid pursuant to an installment agreement.-(1998-162, ss. 7, 13; 2013-157, s. 23.)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS II
3 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. 55-1	(a)(2)	"Foreign corporation. - Defined in"
G.S. 57D-1	(a)(4)	"as the term "foreign LLC" in"
G.S. 59-102	(a)	"foreign limited partnership as defined in"

APPARATUS III

Citation

FULL SECTION
N.C. Gen. Stat. § 89C-18.1 (2026).

PINPOINT
N.C. Gen. Stat. § 89C-18.1(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.

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