

Article 5J.

(Effective July 1, 2025) Transportation Commerce Tax.

§ 105-187.90. (Effective July 1, 2025) Definitions.

The following definitions apply to this Article:

- (1) Reserved for future codification purposes.
- (2) Reserved for future codification purposes.
- (3) Exclusive-ride service. – A for-hire ground transport service requested by a passenger who requests exclusive use of the vehicle.
- (4) Reserved for future codification purposes.
- (5) For-hire ground transport service. – Ground transportation in a passenger vehicle provided by a for-hire ground transport service provider for which a passenger is charged a fee.
- (6) For-hire ground transport service provider. – A transportation network company as defined in G.S. 20-280.1 or a taxi service regulated under G.S. 160A-304.
- (7) Reserved for future codification purposes.
- (8) Reserved for future codification purposes.
- (9) Shared for-hire ground transport service. – A for-hire ground transport service for which an individual has been matched with another individual by a for-hire ground transport service provider.
- (10) Reserved for future codification purposes. (2023-134, s. 42.19(a).)