

§ 105-241.24. Statute of limitations on collections.

The Department may collect a tax for a period of 10 years from the date it becomes collectible under G.S. 105-241.22. The 10-year period may be tolled for the same reasons the enforcement period for a certificate of tax liability may be tolled under G.S. 105-242(c). If the tax is not collected within the time frame authorized under this section, the remaining liability is abated. (2023-12, s. 5.3(a).)