

§ 105-395.1. Applicable date when due date falls on weekend, holiday, or closure date.

When the last day for doing an act required or permitted by this Subchapter falls on a day listed in this section, the act is considered to be done within the prescribed time limit if it is done on the next business day. This section applies to the following days:

- (1) A Saturday or Sunday.
- (2) A holiday.
- (3) A day for which all of the following conditions are met in the taxing entity:
 - a. The tax office is closed.
 - b. The taxpayer certifies in writing that the United States Postal Service did not provide service to the taxpayer's address.
 - c. A disaster declaration is declared pursuant to G.S. 166A-19.21 or G.S. 166A-19.22. (1987, c. 777, s. 5; 2018-5, s. 38.9(a); 2018-76, s. 9.5.)