Article 20.
Refund Anticipation Loan Act.

§ 53-245. Title and scope.
(a) Title. This Article shall be known and cited as the "Refund Anticipation Loan Act".
(b) Scope. No person may individually or in conjunction or cooperation with another person process, receive, or accept for delivery an application for a refund anticipation loan or a check in payment of refund anticipation loan proceeds or in any other manner facilitate the making of a refund anticipation loan unless the person has complied with the provisions of this Article. In addition, G.S. 143B-426.40A prohibits refund anticipation loans repaid from refunds of North Carolina tax. (1989 (Reg. Sess., 1990), c. 881, s. 2; 2006-66, s. 6.19(a); 2006-203, s. 17; 2006-221, s. 3A; 2006-259, s. 40(a).)