CHAPTER 105

ARTICLE 1 - INHERITANCE TAX

N.C.G.S. § 105-1.1.

Supremacy of State Constitution.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	No amendment history on record	21 September 2026, 03:39 UTC	0cad1de276a24aff45155ebc - 617ef746fc0c3c3ca4426ccf - 445dc28f78050d85

The State's power of taxation is vested in the General Assembly. Under Article V, Section 2(1), of the North Carolina Constitution, this power cannot be surrendered, suspended, or contracted away. In the exercise of this power, the General Assembly may amend or repeal any provision of this Subchapter in its discretion. No provision of this Subchapter constitutes a contract that the provision will remain in effect in future years, and any representation made to the contrary is of no effect. (2003-416, s. 12.)

END OF SECTION TEXT

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APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-1.1 (2026).

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