



CHAPTER 105
ARTICLE 4 - INCOME TAX

N.C.G.S. § 105-130.1.

Purpose.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 2019-187, s. 1(f) — fourth act in the lineage	RETRIEVED 21 September 2026, 02:30 UTC	SOURCE FINGERPRINT 0d6d3be8aeaf726668751f6a - 0a7027211e3cd6439c203349 - c0024bc39e843e71
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§ 105-130.1(a) Purpose. - The general purpose of this Part is to impose a tax for the use of the State government upon the net income of every domestic corporation and of every foreign corporation doing business in this State.

The tax imposed upon the net income of corporations in this Part is in addition to all other taxes imposed under this Subchapter.

§ 105-130.1(b) Critical Infrastructure Disaster Relief. - A nonresident business that solely performs disaster-related work in this State during a disaster response period at the request of a critical infrastructure company is not considered to be doing business in this State for purposes of this Part. The definitions and provisions in G.S. 166A-19.70A apply in this subsection.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
4 ACTS

Amendment lineage

The State prints this history as a single parenthetical at the foot of the section. It is reproduced verbatim in the colophon and unpacked below in order of enactment.

	1939		1979		2019
	TICK HEIGHT = ACTS IN THAT YEAR		DASHED = RECODIFICATION, NOT AMENDMENT		
Nº	YEAR	ACT		CHARACTER	
01	1939	c. 158, s. 301		ENACTED	

02	1967	c. 1110, s. 3	AMENDED
03	1998	S.L. 1998-98, s. 69	AMENDED
04	2019	S.L. 2019-187, s. 1(f)	AMENDED

APPARATUS II
1 AUTHORITY

Authorities referenced

Every G.S. cross-reference appearing in the text of this section, in order of first appearance. Nothing is characterized; the operative language is quoted from the section itself.

REFERENCE	APPEARS IN	OPERATIVE LANGUAGE IN THIS SECTION
G.S. 166A-19.70A	(b)	"Part. The definitions and provisions in"

APPARATUS III

Citation

FULL SECTION
N.C. Gen. Stat. § 105-130.1 (2019).

PINPOINT
N.C. Gen. Stat. § 105-130.1(a) (2019).

Pinpoint keys are set in the left margin of the text rather than line numbers: subsection designators are stable across editions and paper sizes, line numbers are not.

COLOPHON

Provenance

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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE
(1939, c. 158, s. 301; 1967, c. 1110, s. 3; 1998-98, s. 69; 2019-187, s. 1(f).)

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