



CHAPTER 105

ARTICLE 4 - INCOME TAX

N.C.G.S. § 105-130.3.

Corporations.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2021-180, s. 42.2(a) — twenty-sixth act in the lineage	21 September 2026, 05:39 UTC	77cb7c4c4de37b38c7658539 - a0a750cbb484b1d4718e08c4 - 46919532edbf922

A tax is imposed on the State net income of every C Corporation doing business in this State. An S Corporation is not subject to the tax levied in this section. The tax is a percentage of the taxpayer's State net income computed as follows:

Taxable Years BeginningTax

In 20252.25%

In 20262%

In 20281%

After 20290%.

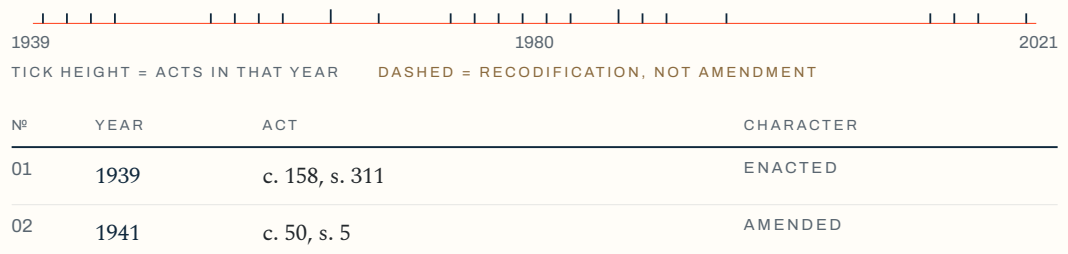
END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
26 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.



03	1943	c. 400, s. 4	AMENDED
04	1945	c. 752, s. 3	AMENDED
05	1953	c. 1302, s. 4	AMENDED
06	1955	c. 1350, s. 18	AMENDED
07	1957	c. 1340, s. 4	AMENDED
08	1959	c. 1259, s. 4	AMENDED
09	1963	c. 1169, s. 2	AMENDED
10	1963	c. 1186	AMENDED
11	1967	c. 1110, s. 3	AMENDED
12	1973	c. 1287, s. 4	AMENDED
13	1975	c. 275, s. 4	AMENDED
14	1977	c. 657, s. 4	AMENDED
15	1979	c. 179, s. 2	AMENDED
16	1981	c. 15	AMENDED
17	1983	c. 713, s. 69	AMENDED
18	1987	c. 622, s. 8	AMENDED
19	1987	1987 (Reg. Sess., 1988), c. 1089, s. 5	AMENDED
20	1989	c. 728, s. 1.33	AMENDED
21	1991	c. 689, s. 258	AMENDED
22	1996	2nd Ex. Sess., c. 13, s. 2.1	AMENDED
23	2013	S.L. 2013-316, ss. 2.1(a), 2.2(a)	AMENDED
24	2015	S.L. 2015-241, s. 32.13(a)	AMENDED
25	2017	S.L. 2017-57, s. 38.5(a), (b)	AMENDED
26	2021	S.L. 2021-180, s. 42.2(a)	AMENDED

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-130.3 (2021).

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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This is not the official text. The official text is published by the General Assembly of North Carolina.

HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1939, c. 158, s. 311; 1941, c. 50, s. 5; 1943, c. 400, s. 4; 1945, c. 752, s. 3; 1953, c. 1302, s. 4; 1955, c. 1350, s. 18; 1957, c. 1340, s. 4; 1959, c. 1259, s. 4; 1963, c. 1169, s. 2; c. 1186; 1967, c. 1110, s. 3; 1973, c. 1287, s. 4; 1975, c. 275, s. 4; 1977, c. 657, s. 4; 1979, c. 179, s. 2; 1981, c. 15; 1983, c. 713, s. 69; 1987, c. 622, s. 8; 1987 (Reg. Sess., 1988), c. 1089, s. 5; 1989, c. 728, s. 1.33; 1991, c. 689, s. 258; 1996, 2nd Ex. Sess., c. 13, s. 2.1; 2013-316, ss. 2.1(a), 2.2(a); 2015-241, s. 32.13(a); 2017-57, s. 38.5(a), (b); 2021-180, s. 42.2(a).)

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