



CHAPTER 105
ARTICLE 4 - INCOME TAX

N.C.G.S. § 105-130.

Short title.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 1998-98, ss. 42, 61, 68 — third act in the lineage	RETRIEVED 21 September 2026, 04:21 UTC	SOURCE FINGERPRINT 186e780422b3866c8e45b0f4 - 306a5bea3a2fd1bacf934b48 - 7491e2bbcc8b72a1
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This Part of the income tax Article shall be known and may be cited as the Corporation Income Tax Act.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
3 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		1969	1998
TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT			
Nº	YEAR	ACT	CHARACTER
01	1939	c. 158, s. 300	ENACTED
02	1967	c. 1110, s. 3	AMENDED
03	1998	S.L. 1998-98, ss. 42, 61, 68	AMENDED

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-130 (1998).

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. 300; 1967, c. 1110, s. 3; 1998-98, ss. 42, 61, 68.)

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