



CHAPTER 105
ARTICLE 4 - INCOME TAX

N.C.G.S. § 105-133.

(Recodified for taxable years beginning on
or after January 1, 2014 - see editor's note)
Short title.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 1998-98, ss. 44, 68 — third act in the lineage	RETRIEVED 21 September 2026, 07:00 UTC	SOURCE FINGERPRINT 53678935479c7771a0466bf4 - 382e3a3370393f3281657898 - 51898295a182ae66
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This Part of the income tax Article shall be known as the Individual 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.

1967		1983	1998
TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT			
Nº	YEAR	ACT	CHARACTER
01	1967	c. 1110, s. 3	ENACTED
02	1989	c. 728, s. 1.1	AMENDED
03	1998	S.L. 1998-98, ss. 44, 68	AMENDED

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-133 (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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The text of the section is unaltered. Subsection designators have been moved from the run of text into the margin. The amendment history and the table of authorities are derived from the section by mechanical extraction — they add no characterization of the law.

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
(1967, c. 1110, s. 3; 1989, c. 728, s. 1.1; 1998-98, ss. 44, 68.)

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