



CHAPTER 105

ARTICLE 4 - INCOME TAX

N.C.G.S. § 105-134.

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

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2006-264, s. 91(a) — eighth act in the lineage	21 September 2026, 01:27 UTC	5520f3d654066c3b0e8050ae - d0a8ab4cc8ccc1bcbffe0bae - d7c13934c182ad1f

The general purpose of this Part is to impose a tax for the use of the State government upon the taxable income collectible annually:

Of every resident of this State.

Of every nonresident individual deriving income from North Carolina sources attributable to the ownership of any interest in real or tangible personal property in this State, deriving income from a business, trade, profession, or occupation carried on in this State, or deriving income from gambling activities in this State.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
8 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	1989	c. 728, s. 1.2	AMENDED
04	1998	S.L. 1998-98, s. 69	AMENDED
05	2005	S.L. 2005-276, s. 31.1(dd), (jj)	AMENDED
06	2005	S.L. 2005-344, s. 10.3	AMENDED
07	2006	S.L. 2006-259, s. 8(j)	AMENDED
08	2006	S.L. 2006-264, s. 91(a)	AMENDED

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-134 (2006).

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

This document reproduces the text of one section of the General Statutes of North Carolina from a source file whose SHA-256 digest is printed on every page. The digest fixes the bytes this export was made from; if the State’s file changes, the digest will not match.

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

(1939, c. 158, s. 301; 1967, c. 1110, s. 3; 1989, c. 728, s. 1.2; 1998-98, s. 69; 2005-276, s. 31.1(dd), (jj); 2005-344, s. 10.3; 2006-259, s. 8(j); 2006-264, s. 91(a).)