



CHAPTER 105
ARTICLE 4 - INCOME TAX

N.C.G.S. § 105-151.12.

(Re-enacted and Recodified.)

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT No amendment history on record	RETRIEVED 21 September 2026, 02:20 UTC	SOURCE FINGERPRINT c42f81a5bb878893e183f900 - 96dd204f515f5460c049609f - 8af5243c9083d1a9
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Reenacted and recodified as G.S. 105-153.11, effective for taxable years beginning on or after January 1, 2025, for donations made on or after January 1, 2025, and expires for taxable years beginning on or after January 1, 2031, for donations made on or after January 1, 2031. (2026-11, s. 24(a).)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

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. 105-153.11		"Reenacted and recodified as"

APPARATUS III

Citation

FULL SECTION
N.C. Gen. Stat. § 105-151.12 (2026).

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

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