



CHAPTER 105
ARTICLE 4 - INCOME TAX

N.C.G.S. § 105-153.1.

Short title.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 2013-316, s. 1.1(a) — fourth act in the lineage	RETRIEVED 21 September 2026, 02:20 UTC	SOURCE FINGERPRINT 990e13443f86101b8b28b7e7 - f865e2d32080053a9aa953db - ff628292b12c6044
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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
4 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		1990		2013
	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		
04	2013	S.L. 2013-316, s. 1.1(a)	AMENDED		

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-153.1 (2013).

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

(1967, c. 1110, s. 3; 1989, c. 728, s. 1.1; 1998-98, ss. 44, 68; 2013-316, s. 1.1(a).)

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