CHAPTER 105

ARTICLE 4 - INCOME TAX

N.C.G.S. § 105-153.2.

Purpose.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2019-187, s. 1(j) — tenth act in the lineage	21 September 2026, 04:13 UTC	bc5853d51860a10234fe242a - c667118bc1e603ca01bd6b95 - 9014d5a23b95ee5b

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. This subdivision does not apply to a nonresident business or a nonresident employee who solely derives income from North Carolina sources attributable to a business, trade, profession, or occupation carried on in this State to perform disaster-related work during a disaster response period at the request of a critical infrastructure company. The definitions and provisions in G.S. 166A-19.70A apply to this subdivision.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I

10 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.

TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT

№	YEAR	ACT	CHARACTER
01	1939	c. 158, s. 301	ENACTED
02	1967	c. 1110, s. 3	AMENDED

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
09	2013	S.L. 2013-316, s. 1.1(a)	AMENDED
10	2019	S.L. 2019-187, s. 1(j)	AMENDED

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. 166A-19.70A	(null)(2)	*"company. The definitions and provisions in"*

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-153.2 (2019).

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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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); 2013-316, s. 1.1(a); 2019-187, s. 1(j).)

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