



CHAPTER 105

ARTICLE 4 - INCOME TAX

N.C.G.S. § 105-157.

When tax must be paid.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	c. 450, s. 4 — sixteenth act in the lineage	21 September 2026, 03:37 UTC	00e4e0791438bce33552576c - 7b7165fdd8586862a4d78eb1 - 4892c04ae50df414

§ 105-157(a)

Except as otherwise provided in this section and in Article 4A of this Chapter, the full amount of the tax payable as shown on the return must be paid to the Secretary within the time allowed for filing the return. If the amount shown to be due is less than one dollar (\$1.00), no payment need be made.

§ 105-157(b)

Repealed by Session Laws 1993, c. 450, s. 4.

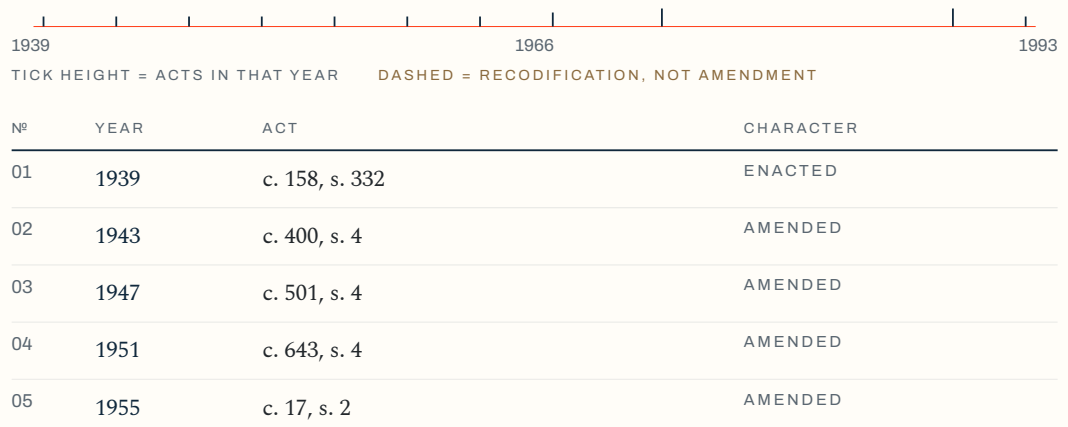
END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
16 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.



06	1959	c. 1259, s. 2	AMENDED
07	1963	c. 1169, s. 2	AMENDED
08	1967	c. 702, s. 1	AMENDED
09	1967	c. 1110, s. 3	AMENDED
10	1973	c. 476, s. 193	AMENDED
11	1973	c. 903, s. 2	AMENDED
12	1973	c. 1287, s. 5	AMENDED
13	1989	c. 728, s. 1.29	AMENDED
14	1989	1989 (Reg. Sess., 1990), c. 984, s. 11	AMENDED
15	1989	1991 (Reg. Sess., 1992), c. 930, s. 4	AMENDED
16	1993	c. 450, s. 4	AMENDED

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-157 (1993).

PINPOINT

N.C. Gen. Stat. § 105-157(a) (1993).

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. 332; 1943, c. 400, s. 4; 1947, c. 501, s. 4; 1951, c. 643, s. 4; 1955, c. 17, s. 2; 1959, c. 1259, s. 2; 1963, c. 1169, s. 2; 1967, c. 702, s. 1; c. 1110, s. 3; 1973, c. 476, s. 193; c. 903, s. 2; c. 1287, s. 5; 1989, c. 728, s. 1.29; 1989 (Reg. Sess., 1990), c. 984, s. 11; 1991 (Reg. Sess., 1992), c. 930, s. 4; 1993, c. 450, s. 4.)

SET IN SPECTRAL AND ARCHIVO
NORTH CAROLINA LAW — STATUTE EXPORT, FORMAT V1

