



CHAPTER 105
ARTICLE 4 - INCOME TAX

N.C.G.S. § 105-158.

Taxation of certain Armed Forces
personnel and other individuals upon
death.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 2011-183, s. 72 — sixth act in the lineage	RETRIEVED 21 September 2026, 04:22 UTC	SOURCE FINGERPRINT bd3572a20a844eb8ade572c3 - 52be004b392e56147ccfa941 - 1b7e611f044e4eee
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An individual is not subject to the tax imposed by this Part for a taxable year if, under section 692 of the Code, the individual is not subject to federal income tax for that same taxable year.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
6 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.

1969		1990		2011
TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT				
Nº	YEAR	ACT	CHARACTER	
01	1969	c. 1116	ENACTED	
02	1979	c. 179, s. 2	AMENDED	
03	1989	c. 728, s. 1.30	AMENDED	
04	1991	c. 439, s. 2	AMENDED	
05	1998	S.L. 1998-98, s. 69	AMENDED	
06	2011	S.L. 2011-183, s. 72	AMENDED	

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-158 (2011).

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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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

(1969, c. 1116; 1979, c. 179, s. 2; 1989, c. 728, s. 1.30; 1991, c. 439, s. 2; 1998-98, s. 69; 2011-183, s. 72.)

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