



CHAPTER 105
ARTICLE 4 - INCOME TAX

N.C.G.S. § 105-160.1.

Definitions.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2013-414, s. 5(f) — third act in the lineage	21 September 2026, 04:25 UTC	fcaaaa43b1ced09ba512eef - 8c528aada46e668d0144b90c - e0a57c44ae795b85

The definitions provided in Part 2 of this Article shall apply in this Part except where the context clearly indicates a different meaning. In addition, as used in this Part, "taxable income" is defined in sections 641 through 692 of the Code.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
3 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.

	1989		2001		2013
	TICK HEIGHT = ACTS IN THAT YEAR		DASHED = RECODIFICATION, NOT AMENDMENT		
Nº	YEAR	ACT			CHARACTER
01	1989	c. 728, s. 1.38			ENACTED
02	1998	S.L. 1998-98, ss. 69, 71			AMENDED
03	2013	S.L. 2013-414, s. 5(f)			AMENDED

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-160.1 (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

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
(1989, c. 728, s. 1.38; 1998-98, ss. 69, 71; 2013-414, s. 5(f).)

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

