



CHAPTER 105
ARTICLE 4 - INCOME TAX

N.C.G.S. § 105-160.

Short title.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 1998-98, ss. 45, 68 — third act in the lineage	RETRIEVED 21 September 2026, 04:14 UTC	SOURCE FINGERPRINT cb3612e590869dc1528e632b - d2c45032406ca1c4ec4af45d - 4cd04926f6fb050d
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This Part shall be known as the Income Tax Act for Estates, Trusts, and Beneficiaries.

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.

1967		1983	1998
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. 1.36	AMENDED
03	1998	S.L. 1998-98, ss. 45, 68	AMENDED

APPARATUS III

Citation

FULL SECTION
N.C. Gen. Stat. § 105-160 (1998).

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. 1.36; 1998-98, ss. 45, 68.)

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NORTH CAROLINA LAW — STATUTE EXPORT, FORMAT V1

