



CHAPTER 105
ARTICLE 8E - EXCISE STAMP TAX ON CONVEYANCES

N.C.G.S. § 105-228.29.

Exemptions.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 1999-369, s. 5.10(a)-(c) — third act in the lineage	RETRIEVED 21 September 2026, 03:11 UTC	SOURCE FINGERPRINT 6eca64b2becae8725a146e7f - 5dedfef50886093d3f7cf6d0 - e081846bbe074f29
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This Article does not apply to any of the following transfers of an interest in real property:

By operation of law.

By lease for a term of years.

By or pursuant to the provisions of a will.

By intestacy.

By gift.

If no consideration in property or money is due or paid by the transferee to the transferor.

By merger, conversion, or consolidation.

By an instrument securing indebtedness.

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	1999
TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT		
Nº	YEAR	ACT
CHARACTER		

01	1967	c. 986, s. 1	ENACTED
02	1999	S.L. 1999-28, s. 1	AMENDED
03	1999	S.L. 1999-369, s. 5.10(a)-(c)	AMENDED

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-228.29 (1999).

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. 986, s. 1; 1999-28, s. 1; 1999-369, s. 5.10(a)-(c).)

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