



CHAPTER 105
ARTICLE 9 - GENERAL ADMINISTRATION; PENALTIES AND REMEDIES

N.C.G.S. § 105-244.1.

Cancellation of certain assessments.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2011-183, s. 73 — third act in the lineage	21 September 2026, 05:40 UTC	0b1631b443f037e4454f93d0 - 98c5dc79eaf9111c09b8ab1b - e63d83b135d40ad2

The Secretary of Revenue is hereby authorized, empowered and directed to cancel and abate all assessments made after October 16, 1940, for or on account of any tax owing to the State of North Carolina and which is payable to the Department of Revenue against any person who was killed while a member of the Armed Forces of the United States or who has a service connected disability as a result of which the United States is paying him disability compensation. This provision shall apply only to assessments made after October 16, 1940, for taxes which were due prior to the time the taxpayer was inducted into the Armed Forces of the United States. If any such assessment is or has been paid, the Secretary of Revenue may refund the amount paid but shall not add thereto any interest.

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.

1949		1980		2011
TICK HEIGHT = ACTS IN THAT YEAR		DASHED = RECODIFICATION, NOT AMENDMENT		
Nº	YEAR	ACT	CHARACTER	
01	1949	c. 392, s. 6	ENACTED	
02	1973	c. 476, s. 193	AMENDED	
03	2011	S.L. 2011-183, s. 73	AMENDED	

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-244.1 (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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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1949, c. 392, s. 6; 1973, c. 476, s. 193; 2011-183, s. 73.)

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