



CHAPTER 105
ARTICLE 9 - GENERAL ADMINISTRATION; PENALTIES AND REMEDIES

N.C.G.S. § 105-247.

Municipalities not to levy income and inheritance tax.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT c. 158, s. 918 — first act in the lineage	RETRIEVED 21 September 2026, 04:15 UTC	SOURCE FINGERPRINT 04408a152b9247407a12d97e - d88f9accd0ee371a8922dae7 - f9126c0f80743878
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No city, town, township, or county shall levy any tax on income or inheritance.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
1 ACT

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.

1939 1940			
TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT			
Nº	YEAR	ACT	CHARACTER
01	1939	c. 158, s. 918	ENACTED

APPARATUS III

Citation

FULL SECTION
N.C. Gen. Stat. § 105-247 (1939).

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
(1939, c. 158, s. 918.)

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NORTH CAROLINA LAW — STATUTE EXPORT, FORMAT V1

