



CHAPTER 105  
ARTICLE 9 - GENERAL ADMINISTRATION; PENALTIES AND REMEDIES

N.C.G.S. § 105-269.5.

# Contribution of income tax refund to Wildlife Conservation Account.

|                                                                                    |                                                                        |                                           |                                                                                              |
|------------------------------------------------------------------------------------|------------------------------------------------------------------------|-------------------------------------------|----------------------------------------------------------------------------------------------|
| SOURCE<br>General Statutes of North Carolina, as published by the General Assembly | LAST AMENDMENT IN THIS TEXT<br>c. 543, s. 6 — third act in the lineage | RETRIEVED<br>21 September 2026, 06:17 UTC | SOURCE FINGERPRINT<br>2f021c8f852903f68aa1ffee - c4f0cec514a7a699d157a9b7 - d56190a023e9238c |
|------------------------------------------------------------------------------------|------------------------------------------------------------------------|-------------------------------------------|----------------------------------------------------------------------------------------------|

Any taxpayer entitled to a refund of income taxes under Article 4 of this Chapter may elect to contribute all or part of the refund to the Wildlife Conservation Account established under G.S. 143-247.2 to be used for the management, protection, and preservation of wildlife in accordance with that statute. The Secretary shall provide appropriate language and space on the income tax form in which to make the election. The taxpayer's election becomes irrevocable upon filing the taxpayer's income tax return for the taxable year. The Secretary shall transmit the contributions made pursuant to this section to the State Treasurer for credit to the Wildlife Conservation Account.

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.

| 1983                            |      |                                        | 1988      | 1993 |
|---------------------------------|------|----------------------------------------|-----------|------|
| TICK HEIGHT = ACTS IN THAT YEAR |      | DASHED = RECODIFICATION, NOT AMENDMENT |           |      |
| Nº                              | YEAR | ACT                                    | CHARACTER |      |
| 01                              | 1983 | c. 865, s. 2                           | ENACTED   |      |
| 02                              | 1991 | c. 45, s. 20                           | AMENDED   |      |
| 03                              | 1993 | c. 543, s. 6                           | AMENDED   |      |

APPARATUS II  
1 AUTHORITY

Authorities referenced

Every G.S. cross-reference appearing in the text of this section, in order of first appearance. Nothing is characterized; the operative language is quoted from the section itself.

| REFERENCE      | APPEARS IN | OPERATIVE LANGUAGE IN THIS SECTION                    |
|----------------|------------|-------------------------------------------------------|
| G.S. 143-247.2 |            | "the Wildlife Conservation Account established under" |

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-269.5 (1993).

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  
(1983, c. 865, s. 2; 1991, c. 45, s. 20; 1993, c. 543, s. 6.)

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

