## Article 2.

## Shares of Persons Who Take upon Intestacy.

## § 29-13. Descent and distribution upon intestacy; 120-hour survivorship requirement, revised simultaneous death act, Article 24, Chapter 28A.

- (a) All the estate of a person dying intestate shall descend and be distributed, subject to the payment of costs of administration and other lawful claims against the estate, and subject to the payment of State inheritance or estate taxes, as provided in this Chapter.
- (b) The determination of whether an heir has predeceased a person dying intestate shall be made as provided by Article 24 of Chapter 28A of the General Statutes. (1959, c. 879, s. 1; 1999-337, s. 5; 2007-132, s. 2.)

G.S. 29-13 Page 1