

GENERAL ASSEMBLY OF NORTH CAROLINA
1995 SESSION

CHAPTER 664
HOUSE BILL 1147

AN ACT TO UPDATE THE REFERENCE TO THE INTERNAL REVENUE CODE
USED IN DEFINING AND DETERMINING CERTAIN STATE TAX
PROVISIONS.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-228.90(b)(1a) reads as rewritten:

"(1a) Code. – The Internal Revenue Code as enacted as of ~~January 1, 1995,~~
March 20, 1996, including any provisions enacted as of that date
which become effective either before or after that date."

Sec. 2. This act is effective upon ratification.

In the General Assembly read three times and ratified this the 21st day of
June, 1996.

Dennis A. Wicker
President of the Senate

Harold J. Brubaker
Speaker of the House of Representatives