

NORTH CAROLINA GENERAL ASSEMBLY
1973 SESSION

CHAPTER 1142
SENATE BILL 748

AN ACT TO MAKE SON-IN-LAW OR DAUGHTER-IN-LAW A CLASS A
BENEFICIARY.

The General Assembly of North Carolina enacts:

Section 1. Article 1 of Chapter 105 of the General Statutes is hereby amended by rewriting G.S. 105-4(a) to read as follows:

"§ 105-4. **Rate of tax-Class A.** — (a) Where the person or persons entitled to any beneficial interest in such property shall be the lineal issue, or lineal ancestor, or husband or wife of the person who died possessed of such property aforesaid, or stepchild of the person who died possessed of such property aforesaid, or child adopted by the decedent in conformity with the laws of this State or of any of the United States, or of any foreign kingdom or nation, or a son-in-law or a daughter-in-law whose spouse is not entitled to any beneficial interest in such property of the person who died possessed of such property aforesaid, at the following rates of tax (for each one hundred dollars (\$100.00) or fraction thereof) of the value of such interest:

First \$ 10,000 above exemption	1 percent
Over \$ 10,000 and to \$ 25,000	2 percent
Over \$ 25,000 and to \$ 50,000	3 percent
Over \$ 50,000 and to \$ 100,000	4 percent
Over \$ 100,000 and to \$ 200,000	5 percent
Over \$ 200,000 and to \$ 500,000	6 percent
Over \$ 500,000 and to \$1,000,000	7 percent
Over \$1,000,000 and to \$1,500,000	8 percent
Over \$1,500,000 and to \$2,000,000	9 percent
Over \$2,000,000 and to \$2,500,000	10 percent
Over \$2,500,000 and to \$3,000,000	11 percent
Over \$3,000,000	12 percent

Sec. 2. This act shall become effective July 1, 1974, and apply to the estates of all persons dying on or after that date.

In the General Assembly read three times and ratified, this the 4th day of April, 1974.