

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1995

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HOUSE BILL 1147

Short Title: Update Code Reference.

(Public)

Sponsors: Representatives Shubert, Blue, Cansler, Capps, Church, Neely, G. Robinson, Shaw; and Watson.

Referred to: Finance.

May 15, 1996

A BILL TO BE ENTITLED

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.

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