GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2009

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SENATE DRS15353-RBxz-53* (04/26)

Short Title:	IRC Update.	(Public)
Sponsors:	Senators Stein, Clodfelter, Blue, Brunstetter, Hartsell, Hoyle, Jenkins, and Tillman.	
Referred to:		

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)(1b) reads as rewritten:

"(b) Definitions. – The following definitions apply in this Article:

…

(1b) Code. – The Internal Revenue Code as enacted as of ~~May 1, 2009,~~ May 1, 2010, including any provisions enacted as of that date which become effective either before or after that date."

SECTION 2. This act is effective when it becomes law.