

GENERAL ASSEMBLY OF NORTH CAROLINA
1985 SESSION

CHAPTER 82
HOUSE BILL 6

AN ACT TO REMOVE THE REPORTING REQUIREMENTS FOR ESTATES OF
LESS THAN ONE HUNDRED THOUSAND DOLLARS IN VALUE.

The General Assembly of North Carolina enacts:

Section 1. The second sentence of G.S. 105-22 is amended by deleting the phrase "seventy-five thousand dollars (\$75,000)" and substituting the phrase "one hundred thousand dollars (\$100,000)".

Sec. 2. The second paragraph of G.S. 105-23 is amended by deleting the phrase "seventy-five thousand dollars (\$75,000)" and substituting the phrase "one hundred thousand dollars (\$100,000)".

Sec. 3. The second sentence of G.S. 28A-21-2(a) is amended by deleting the phrase "seventy-five thousand dollars (\$75,000)" and substituting the phrase "one hundred thousand dollars (\$100,000)".

Sec. 4. This act shall become effective July 1, 1985, and shall apply to the estates of decedents dying on or after that date.

In the General Assembly read three times and ratified, this the 12th day of April, 1985.