GENERAL ASSEMBLY OF NORTH CAROLINA 1985 SESSION

CHAPTER 83 HOUSE BILL 14

AN ACT TO CLARIFY THE SCOPE OF THE INHERITANCE TAX EXEMPTION FOR PROPERTY PASSING TO A CHARITABLE, RELIGIOUS, OR EDUCATIONAL ORGANIZATION OR FOR A CHARITABLE, RELIGIOUS, OR EDUCATIONAL PURPOSE.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-3(2) is amended by deleting the phrase "benevolent," and the phrase ", benevolent,".

Sec. 2. This act is effective upon ratification.

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