## GENERAL ASSEMBLY OF NORTH CAROLINA 1985 SESSION

## CHAPTER 85 HOUSE BILL 30

AN ACT TO ALLOW CERTAIN MEMBERS OF THE ARMED FORCES WHO ARE ON EXTENDED ACTIVE DUTY A LONGER PERIOD OF TIME IN WHICH TO ROLL OVER GAIN ON THE SALE OF THEIR PRINCIPAL RESIDENCE.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-144.2(h) is rewritten to read:

- "(h) Members of the Armed Forces. The running of a period of time specified in this section is suspended for a member of the United States Armed Forces for the same length of time it is suspended under Section 1034 of the Code."
- Sec. 2. This act is effective upon ratification and applies to residences sold after July 18, 1984.

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