

GENERAL ASSEMBLY OF NORTH CAROLINA
1985 SESSION

CHAPTER 853
SENATE BILL 904

AN ACT TO UPDATE THE REFERENCE TO THE INTERNAL REVENUE CODE
USED IN DETERMINING CERTAIN TAXABLE INCOME AND TAX
EXEMPTIONS.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-2.1, 105-114, 105-130.2(1), 105- 135(15), 105-163.1(11), and 105-212 are each amended by deleting the date "December 31, 1984" and substituting the date "January 1, 1986".

Sec. 2. This act is effective for taxable years beginning on or after January 1, 1986.

In the General Assembly read three times and ratified, this the 1st day of July, 1986.