



1                    On the amount over eighty thousand dollars ~~(\$80,000)~~,(\$80,000) and  
2                    up to one hundred sixty thousand dollars (\$160,000), seven and  
3                    seventy-five one-hundredths percent (7.75%).

4                    On the amount over one hundred sixty thousand dollars (\$160,000),  
5                    eight and one-half percent (8.5%).

- 6                    (3) For unmarried individuals other than surviving spouses and heads of  
7                    households:

8                    On the North Carolina taxable income up to twelve thousand seven  
9                    hundred fifty dollars (\$12,750), six percent (6%).

10                    On the amount over twelve thousand seven hundred fifty dollars  
11                    (\$12,750) and up to sixty thousand dollars (\$60,000), seven percent  
12                    (7%).

13                    On the amount over sixty thousand dollars ~~(\$60,000)~~,(\$60,000) and up  
14                    to one hundred twenty thousand dollars (\$120,000), seven and  
15                    seventy-five one-hundredths percent (7.75%).

16                    On the amount over one hundred twenty thousand dollars (\$120,000),  
17                    eight and one-half percent (8.5%).

- 18                    (4) For married individuals who do not file a joint return under G.S.  
19                    105-152:

20                    On the North Carolina taxable income up to ten thousand six hundred  
21                    twenty-five dollars (\$10,625), six percent (6%).

22                    On the amount over ten thousand six hundred twenty-five dollars  
23                    (\$10,625) and up to fifty thousand dollars (\$50,000), seven percent  
24                    (7%).

25                    On the amount over fifty thousand dollars ~~(\$50,000)~~,(\$50,000) and up  
26                    to one hundred thousand dollars (\$100,000), seven and seventy-five  
27                    one-hundredths percent (7.75%).

28                    On the amount over one hundred thousand dollars (\$100,000), eight  
29                    and one-half percent (8.5%)."

30                    **SECTION 3.** This act is effective for taxable years beginning on or after  
31                    January 1, 2002.